

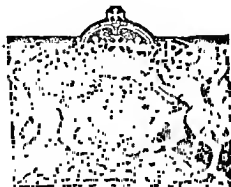
THE MUNICIPAL MANUAL

LAWS, RULES *and* INSTRUCTIONS
relating to MUNICIPAL ADMINIS-
TRATION *in the* UNITED PROVINCES

VOLUME I

THE MUNICIPALITIES ACT AND RULES

First edition (eighth reprint) corrected up to June 30, 1933



ALLAHABAD:

THE SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES

1934

PREFACE

THE first and second volumes of the Municipal Manual have been again revised for the convenience and assistance of boards owing to the changes in law and procedure introduced by the United Provinces Municipalities Act of 1916 as amended from time to time. The first volume contains four parts. Part I contains the Act with notes drawing attention to the more important changes, explaining the purpose of these changes and referring to the pages of the Manual which contain rules, etc., relevant to the particular sections. Part II contains the general rules made by the Government under the Act and general orders issued since the Act was passed, and also the orders contained in the old Manual revised in accordance with the amended Act and brought up to date. Part III contains model rules, byelaws and regulations with notes explaining the more important alterations made in the model rules contained in the old Manual. Part IV contains a reprint of the other Acts which affect the work of boards with revised notes and model rules. The second volume contains the Municipal Account Code. The index will be found at the end of each volume.

P. MASON,
Secy. to Govt., United Provinces,
Municipal department.
June 30, 1933.

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PART I

**The United Provinces Municipalities Act,
1916**

ACT NO. II OF 1916.

(As amended by United Provinces Act V of 1918, United Provinces Acts II and VI of 1919, the Devolution Act . . . VI and IX of 1922, United Provinces Acts II . . . XI and XII of 1929, United Provinces Act III . . . I and XV of 1932.)
PASSED BY THE . . . IN COUNCIL.

Received the assent of the Lieutenant-Governor of the United Provinces on the 11th May, 1916, and of the Governor General on the 15th June, 1916, published under section 61 of the Government of India Act, 1915, on the 19th June, 1916.

An Act to consolidate and amend the Law relating to Municipalities in the United Provinces.

WHEREAS it is expedient to consolidate and amend the law relating to municipalities in the United Provinces, it is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the United Provinces Municipalities Act, 1916.
Short title, extent, and commencement.

(2) It extends to the territories for the time being administered by the Lieutenant-Governor of the United Provinces; and

(3) It shall come into force on the first day of July, 1916.

2. In this Act, unless there is something repugnant in the subject or context,—
Definitions.

(1) "Board" means a municipal board and shall include, in any case where a power is expressed as being conferred or a duty as being imposed on a board, a committee appointed by a board and any member, officer or servant of a board authorized or required by or under this Act to exercise the power or perform the duty.

NOTE.—This definition was introduced to avoid the necessity of constantly repeating such phrases as "through a person duly authorized by the board".

(2) "Building" means a house, hut, shed or other roofed structure, for whatsoever purpose and of whatsoever material constructed, and every part thereof, but shall not include a tent or other such portable and merely temporary shelter.

NOTE 1.—The meaning of "building" is restricted to roofed "structure". Boards which desire to regulate the erection of unroofed enclosures, tents or "other such portable and merely temporary shelter" must make byelaws under section 279A (i)

NOTE 2.—But see Explanation (a) to section 129 and rule 2 of the model rules at page 367 of this Manual

(3) "Byelaw" means a byelaw made in exercise of a power conferred by this Act.

NOTE.—See section 298.

(4) "City" means a municipality having a population of 100,000 or more inhabitants and any municipality which is a city by virtue of a notification under section 3.

NOTE.—For a list of "cities" see page 189 of this Manual: see note on section 2(16)

(5) "Compound" means land, whether enclosed or not, which is the appurtenance of a building or the common appurtenance of several buildings.

NOTE.—This definition is required to explain the definition of "part of a building" in section 2(14) and also for the purposes of section 129.

(6) "Drain" includes a sewer, pipe, ditch, channel or any other device for carrying of sullage, sewage, and polluted water, or rain-water or sub-soil water, together with pail dépôts, traps, sinks, cisterns, flush tanks, and other fittings appertaining thereto.

(7) "Inhabitant" used with reference to a local area means any person ordinarily residing or carrying on business or owning or occupying immovable property therein.

(8) "Lodging-house" includes a collection of buildings, or a building, or part of a building used for the accommodation of pilgrims and travellers.

NOTE.—The definition which was contained in section 2(3) of the United Provinces Lodging House Act (I of 1892) has been amended by the substitution of the words "used for the accommodation of pilgrims and travellers" for the words "ordinarily used for the purpose of affording temporary accommodation to persons in return for any direct or indirect consideration" in order to avoid difficulties experienced in the interpretation of the latter phrase.

(9) "Municipality" means any local area which is a municipality by reason of a notification issued under section 3 or, subject to the provisions of the said section, any local area which was a municipality at the time immediately preceding the commencement of this Act.

NOTE.—For list of municipalities see pages 189 and 190 of this Manual.

(10) "Notification" means a notification published in the Gazette.

(11) "Occupier" includes an owner in actual occupation of his own land or building.

(12) "Officer of the board" means a person holding for the time being an office created or continued by or under this Act but shall not include a member of the board of a committee as such.

(13) "Owner" includes a person for the time being receiving or entitled to receive the rent, or a part of the rent, of any land or building whether on his own account or as

trustee, or as agent for a person or for a religious or charitable purpose, or as receiver appointed by or under the order of a court or who would so receive the same if the land or building were let to a tenant.

NOTE 1.—The definition in the Municipalities Act of 1900 has been amended on the lines of the definition contained in section 2(e) of the United Provinces Water Works Act (I of 1891), to make it clear that the "owner" includes any person who is entitled to receive the rent of property whether he is actually receiving it or not, and further that in cases where the property is owned by more than one person any one of these persons is responsible for all the liabilities of the "owner." The words "or society" have also been omitted from the old definition as necessary, a society being included in the definition of "person" in the United Provinces General Clauses Act.

NOTE 2.—See sect on 313 and note thereunder.

(14) "Part of a building" includes any wall, underground room or passage, verandah, fixed platform, plinth, staircase or door step attached to, or within the compound of an existing building or constructed on ground which is to be the site or compound of a projected building.

NOTE.—See note on section 2(5). This definition is mainly required for the purposes of sections 178 to 186.

(15) "Petroleum" means petroleum as defined in the Indian Petroleum Act, 1899.

(16) "Population" used with reference to any local area means the population according to the returns of the most recent Government provincial census for the time being.

NOTE.—This definition is required for the purpose of sections 2(4), 3 and 12 of the Act.

(17) "Prescribed" means prescribed by or under this or any other enactment.

NOTE.—See however section 223(2).

(18) "Public place" means a space, not being private property, which is open to the use or enjoyment of the public whether such space is vested in the board or not.

(19) "Public street" means a street—

(a) which is declared a public street by the board under the provision of section 221, or

(b) which with the consent, express or implied, of the owner of the land comprising the street, has been levelled, paved, metalled, channelled, sewered or repaired out of the municipal or other public funds.

(20) "Regulation" means a regulation made in exercise of a power conferred by this Act.

NOTE.—See section 297.

(21) "Rule" means a rule made in exercise of a power conferred by this Act.

NOTE.—See section 296. Rules may be made only by the Local Government.

(22) "Servant of the board" means any person in the pay and service of the board.

(23) "Street" means any road, bridge footway, lane, square, court, alley or passage which the public or any portion of the public has right to pass along and includes, on either side, the drains or gutters and the land up to the defined boundary of any abutting property, notwithstanding the projection over such land of any verandah or other super-structure.

(24) "Vehicle" means a wheeled conveyance capable of being used on a street, and includes a bicycle, tricycle or motor car.

(25) "Water for domestic purposes" shall not include water for cattle, or for horses, or for washing carriages, where the cattle, horses or carriages are kept for sale or hire or by a common carrier, or water for any trade, manufacture or business, or for building purpose or for watering gardens or for fountains or for any ornamental purpose.

Note.—This definition reproduces the definition contained in section 2(f) of the United Provinces Water Works Act (I of 1891) with the addition of the words "or for building purposes."

(26) "Water works" includes all lakes, tanks, streams, cisterns, springs, pumps, wells, reservoirs, aqueducts, cuts, sluices, mains, pipes, culverts, engines, hydrants, standpipes, conduits, and all machinery, lands, buildings, bridges and things for supplying or used for supplying water.

Note.—This definition reproduces the definition contained in section 2(e) of the United Provinces Water Works Act (I of 1891), with the omission at the end of the words "to a municipality," as under section 8(2) a board may supply water to an area outside the limits of the municipality. Compare also section 235(1)(g) and note on section 8(2).

(27) Where a power is expressed as being conferred on any authority to require a person to do one thing or to do another thing the authority may, in its discretion, require the person to do either thing or if the nature of the case permits, both of the things, or may give the person the option of doing whichever of the things he chooses.

Note.—This explanation is introduced to make it clear that when a board is empowered to require a person to do one thing or another it may require him to do either of these things and is not bound to give him the option of choosing between two alternatives. See also note 4 on section 211.

CHAPTER II.

CONSTITUTION AND GOVERNMENT OF MUNICIPALITIES.

Declaration of municipalities.

3. (1) The Local Government may by notification—

Declaration and definition of municipalities and cities. (a) declare any local area to be a municipality;

(b) declare any municipality having a population of less than 100,000 inhabitants to be a city;

- (c) define the limits of any municipality;
- (d) include or exclude any area in or from any municipality; and
- (e) cancel any notification under any of the preceding clauses.

(2) The power to issue a notification under subsection (1) shall be subject to the condition of the notification being issued after the previous publication required by section 4 and where the notification is in respect of a local area which comprises or contains the whole or a portion of a contourment with the previous sanction of the Governor General in Council.

NOTE 1.—See subsections (1), (2), and (3) of section 2.

NOTE 2.—It is important to notice that the local areas to be included in, or excluded from, the municipality must be separately defined; a general definition of the municipal boundaries as they will stand after the inclusion or exclusion has been effected, is not sufficient for the purposes of the Act. The correct illustrations of the municipality are, however, usually printed later on the general instructions to the officers the instructions at page 143 of this Manual.

NOTE 3.—Under the instructions at page 143 of this Manual all previous boundaries must be reported to the Director of Public Health.

NOTE 4.—As regards the disposal of the municipal fund and the liabilities when an area ceases to be a municipality or to be included in a municipality, see sections 121—123.

4. (1) Not less than two months before the issue of a notification under section 3, the Local Government shall publish in the Gazette and cause to be posted up, in the court house of the District Magistrate and in one or more conspicuous places within or adjacent to the local area concerned, a draft both in English and in the vernacular of the proposed notification along with a notice stating that the draft will be taken into consideration on the expiry of two months from the date of publication in the Gazette.

Procedure preliminary to notification.

(2) The Local Government shall, before issuing the notification, consider any objection or suggestion in writing which it receives from any person, in respect of the draft, within the said period of two months.

5. When by reason of a notification under section 3 any local area is included in a municipality, such area shall thereby become subject to all notifications, rules, regulations, bylaws, orders, directions issued or made under this or any other enactment and in force throughout the municipality at the time immediately preceding the inclusion of the area.

Effect of including area in municipality.

NOTE.—The provisions of section 8 of the Municipalities Act, 1900, have been amended so as to make it clear that rules, regulations, and bylaws made under other Acts (e.g., Hackney Carriage Act, Vaccination Act) shall also be extended to the included area.

The Municipal Board.

6. In every municipality there shall be municipal board and every such board shall be a body corporate by the name of the municipal board of the place by reference to which the municipality, is known, having perpetual succession and a common seal, and, subject to any restriction or qualification imposed by this or any other enactment, vested with the capacity of suing and being sued in its corporate name, of acquiring, holding and transferring property, movable or immovable, and of entering into contracts.

NOTE 1—A corporation must sue and be sued in its corporate name. Suits by and against corporations are governed by Order XXIX of the Code of Civil Procedure, 1908, the plaint in a suit by a corporation may be verified by any secretary or other principal officer of the corporation who is able to depose as to the facts of the case.

NOTE 2—With regard to criminal prosecutions instituted by the board, see section 314.

NOTE 3—As to the use of the common seal, see section 124(3) and also the instructions on page 358 of this Manual.

NOTE 4—As to contracts, see sections 96 and 97.

7. (1) It shall be the duty of every board to make reasonable provision within the municipality for—

- (a) lighting public streets and places;
- (b) watering public streets and places;
- (c) cleansing public streets, places, and drains, removing noxious vegetation, and abating all public nuisances;
- (d) regulating offensive, dangerous or obnoxious trades, callings or practices;

NOTE—See sections 8(1) (i), 245 and 298(2)G.

- (e) removing, on the ground of public safety, health or convenience, undesirable obstructions and projections in streets or public places;

NOTE—See sections 203 to 211, 265 and 298(2)E(5).

- (f) securing or removing dangerous buildings or places;

NOTE—See section 263.

- (g) acquiring, maintaining, changing, and regulating places for the disposal of the dead;

NOTE—See sections 285 and 298(2) I(c).

- (h) constructing, altering, and maintaining public streets, culverts, markets, slaughter-houses, latrines, privies, urinals, drains, drainage works and sewerage works;

- (i) planting and maintaining trees on road-sides and other public places;

- (j) providing a sufficient supply of pure and wholesome water where the health of the inhabitants is endangered by the insufficiency or unwholesomeness of the existing supply, guarding from pollution water used for human consumption and preventing polluted water from being so used;

NOTE.—See sections 221 to 235.

- (k) registering births and deaths.

NOTE.—See section 235(2) J(b) and the instructions at pages 310 and 311 of this Manual.

- (l) establishing and maintaining a system of public vaccination.

NOTE.—See the Vaccination Act and rules, etc., thereunder at 521 to 538 of this Manual.

- (m) establishing, maintaining or supporting public hospitals and dispensaries, and providing public medical relief;

NOTE 1.—See instructions at pages 311 to 313 of this Manual.

NOTE 2.—It is not a compulsory duty of a board to establish or maintain public hospitals, etc., a board may discharge its duty under this clause by supporting public hospitals, etc., which are established or maintained by other public bodies.

- (n) maintaining or contributing to the maintenance of veterinary hospitals;

NOTE.—The duty of making provision for veterinary work has been imposed on municipal boards by Act V of 1932

- (o) establishing and maintaining primary schools;

NOTE.—See instructions at page 314 of the Manual, see also sub-section (2) and section 8(1)(d).

- (p) rendering assistance in extinguishing fires and protecting life and property when fires occur;

NOTE.—See sections 187, 188 and 238(2)G.

- (q) maintaining and developing the value of property vested in, or entrusted to the management of, the board;

NOTE.—Compare sections 116 and 118.

- (r) preparing such returns, statements and reports as the Local Government requires the board to submit; and

NOTE.—See section 95 (i) and note thereunder.

- (s) fulfilling any obligation imposed by law upon it:

(2) Provided that no provision for the purpose described in clause (o) of sub-section (1) shall be considered reasonable unless it involves an expenditure of at least five per centum of the normal income of the board after deduction therefrom of the income from special services.

NOTE.—For the remedy in cases where a board fails to carry out its duties, see note to section 30.

8. (1) A board may make provision, within the limits of the municipality and with the sanction of the Commissioner outside such limits, for—

Discretionary functions of boards.

- (a) laying out, in areas whether previously built upon or not, new public streets and acquiring land for

that purpose and for the construction of buildings, and their compounds, to abut on such streets;

NOTE.—See section 219.

(b) constructing, establishing or maintaining public parks, gardens, libraries, museums, lunatic asylums, halls, offices, dharamshalas, rest-houses, encamping grounds, poor-houses, dairies, baths, bathing ghats, washing places, drinking fountains, tanks, wells, dams, and other works of public utility;

(c) reclaiming unhealthy localities;

(d) furthering educational objects by measures other than the establishment and maintenance of primary schools;

NOTE.—See note to section 7(1)(e).

(e) taking a census, and granting rewards for information which may tend to secure the correct registration of vital statistics;

NOTE.—See note to section 7(1)(k).

(f) making a survey;

(g) giving relief, on the occurrence of local calamities, by the establishment and maintenance of relief works or otherwise;

(h) making arrangements for the confinement or destruction of stray dogs;

NOTE.—See note to section 219 and section 298H(k) to (l).

(i) securing or assisting to secure suitable places for the carrying on of any trade or manufacture mentioned under sub-head (a) of heading G of section 298;

NOTE.—See note to section 7(1)(d).

(j) establishing and maintaining a farm or factory for the disposal of sewage;

NOTE.—See note to section 298 of this Manual.

(k) or guaranteeing tram-means of locomotion, and electric lighting or electric power works;

NOTE.—See rules at pages 293 to 298 of this Manual.

(l) holding fairs and exhibitions;

(m) adopting any measure, other than a measure specified in section 7 or in the foregoing provisions of this section likely to promote the public safety, health, or convenience; and

(n) the doing of anything whereon expenditure is declared by the Local Government or by the board with the sanction in the case of cities of the Local

Government, and in the case of other municipalities of the Commissioner, to be an appropriate charge on the municipal fund.

NOTE 1.—See section 120(2) and note hereunder.

NOTE 2.—For general declarations under this clause applicable to all municipalities, see pages 258 and 259 of this Manual.

(2) A board may make provision for the extension beyond the limits of the municipality of the benefits of any municipal undertaking:

Provided that no provision shall be made for the extension of the benefits of a municipal undertaking for the supply of water to any local area which comprises or contains the whole or a portion of a cantonment without the previous sanction of the Governor General in Council.

NOTE 1.—See note on section 120(2).

NOTE 2.—The proviso reproduces the proviso to section 6 of the United Provinces Water Works Act, 1891.

NOTE 3.—Under Act II of 1919, section 8(1) has been amended and section 8(1)(n) substituted for section 8(3) in order to empower all boards to exercise the functions specified in section 8(1)(a) to (m) outside municipal limits with the sanction of the Commissioner; whilst retaining the power under section 8(1)(n) to add to those functions subject to the sanction of the Local Government in the case of cities and of the Commissioner in the case of other municipalities.

9. (1) Except as otherwise provided by the next section,
Normal composition of board each board shall ordinarily consist of—

(a) such number of elected members as the Local Government prescribes by notification in this behalf; and

(b) where a person who is not a member of the board is elected or nominated as chairman, the person so elected or nominated; and

(c) in municipalities where provision is made under section 11 for separate representation on religious grounds, *a woman nominated under sub-section (2) and such other persons, if any, not exceeding in number, excluding the woman member, one-fourth of the prescribed number of elected members, as are nominated in the manner provided by sub-section (2); and*

(d) in other municipalities, *a woman nominated under sub-section (3) and such other persons, if any, not exceeding in number, excluding the woman member, one-third of the prescribed number of elected members, as are nominated in the manner provided by sub-section (3).*

(2) Not more than *three* of the members who can be nominated under clause (c) of sub-section (1) may be nominated by the Local Government. The remainder *shall be nominated* by such nominating bodies as the Local Government by rule constitute in this behalf :

Provided *firstly* that no class for which separate representation is provided under section 11 shall be a nominating body :

Secondly, that of the *three* members who can be nominated by the Local Government under clause (c) of sub-section (1), one shall be selected from among the depressed classes, *one* shall be a representative of any special interest of the municipal area which has remained unrepresented on the board after the general election *and the third shall be a woman* :

Thirdly, that *none of the three* members shall be a Government servant or a candidate who was defeated at the preceding general election :

Fourthly, that the proportion of Muslim and non-Muslim members, including both elected and nominated members shall not be so altered by the nomination of a woman as to convert a majority of one community into an equality with the other community.

(3) The members who can be nominated under clause (d) of sub-section (1) may be nominated by the Local Government, or in such manner as the Local Government prescribes by rule :

Provided that none of the members so nominated shall be a Government servant nor a candidate who was defeated at the preceding general election :

Provided further that of the members who can be nominated under this sub-section one shall be selected from among the depressed classes, *one* shall be a representative of any special interest of the municipal area which has remained unrepresented on the board after the general election *and the third shall be a woman*.

Note 1.—The words printed in italics in this Section were introduced by Act XI of 1932, which shall remain in force only up to the elections of 1936.

Note 2.—Members may be nominated by name or by virtue of office under section 15 of the United Provinces General Clauses Act (I of 1904).

Note 3.—For the number of members of each board, see pages 189 to 190 of this Manual.

10. (1) The Local Government 'may declare' by notification, in respect of any municipality, that its circumstances render inadvisable the application thereto of the provisions of the preceding section : and in such case the board shall ordinarily consist of—

Power of Local Government to vary normal composition of board.

(a) such number of 'members' nominated by the Local Government as the Local Government prescribes by notification in this behalf

Nominated members.

(b) such number of elected members as the Local Government prescribes by notification in this behalf, and

Elected members.

(c) where a person who is not a member of the board is elected or nominated as chairman, the person so elected or nominated :

Chairman.

(2) Provided that no notification shall be issued under sub-section (1) in respect of a municipality of which the board is already constituted in accordance with the provisions of section 9.

NOTE.—For a list of the boards to which this section applies, see page 191 of this Manual. Under sub-section (2) no addition can be made to this list except in the case of municipalities created after the 1st July, 1916. At present there is only one such board, e.g., Naini Tal.

11. (1) The Local Government may prescribe by rule Provision for local in respect of any one or more municipalities—
and class representation on board.

(a) the division of the municipality into two or more wards, and the number of representatives to be elected for each ward, and

(b) the provision to be made for the special representation, among the elected members of any classes of the community :

NOTE.—See section 15(2) and (3)

(2) Provided that the classes for whom representation may be provided on religious grounds shall be the following two classes and no others :—

(a) the class consisting of Muslims, and

(b) the class consisting of non-Muslims :

(3) Provided also that not more than two members shall be assigned by rule to any class for which special representation is provided on other than religious grounds unless the municipality has been specially exempted by rule in this behalf.

12. (1) The power of the Local Government to make rules providing special representation, on religious grounds, for a class specified in sub-section (2) of the previous section, by the assignment to such class of a certain number of elective seats on a board, shall be subject to the conditions set forth in this section.

(2) The number of seats assigned to the class shall be fixed with reference not to the total number of elective seats on the board of the municipality concerned, but with reference only to such number after deduction therefrom of all elective seats assigned to any class or classes on other than religious grounds

Conditions governing the provision of special representation on religious grounds.

(3) The number of seats assigned to the class shall bear the same proportion to the total net number of seats referred to in sub-section (2) as the population, within the municipality concerned, of the class bears to the total population of such municipality:

Provided that for the purpose of making the calculation herein prescribed, the population of the class shall—

(a) if it is less than 25 per centum of the total municipal population, be increased by three-tenths, and

(b) if it is not less than 25 per centum but is less than *38·5 per centum of the total municipal population, be raised to figure bearing to such total population the last mentioned proportion.

(4) Where the final result of the calculation prescribed by sub-section (3) is a fraction or a whole number and a fraction, the fraction shall be disregarded unless it exceeds one-half and affects a class which comprises less than one-half of the total municipal population, but, if it does both, then the Local Government shall by notification under section 9 or 10, as the case may be, increase the number of elective seats on the board for the time being by one, and shall assign the extra seat to the class, in addition to any whole number of seats furnished by the aforesaid calculation.

(5) As often as the final returns of a new provincial census are published, the Local Government shall, on the basis of such returns, determine, to one and the nearest place of decimals, the percentage for the time being borne by the collective Muslim population of all the municipalities of the United Provinces (excluding the municipalities of Naini Tal and Mussoorie) to the collective total population of such municipalities, and the percentage so determined shall be deemed to have been substituted in clause (b) of sub-section (3) for the percentage 38·5* therein specified, with effect from such date as it is published by notification made in this behalf and until the issue of a fresh notification under this sub-section.

NOTE 1.—For the meaning of the word "population" in this section, see section 2 (16).

NOTE 2.—Of the two classes specified in section 11 (2) only one can get special representation under that section and the remaining elective seats—excluding those assigned to any class on other than religious grounds—go automatically to the other class. The formula laid down in section 12 applies only to the class to which special representation is given, and in all cases this will be the class which in the particular municipality is in a minority.

*NOTE 3.—On the basis of the final returns of the Provincial Census of 1931, the Local Government have, under notification no. 2850/XI—59, dated September 8, 1931, fixed 39·3 as the percentage of the collective Muslim population of all the municipalities in these provinces (excluding the municipalities of Naini Tal and Mussoorie) to the collective total population of such municipalities.

13. Where a vacancy occurs on a board by reason of the death, resignation, removal or avoidance of the election of an elected member and the term of office of that member would, in the ordinary course of events, have determined within six months of the occurrence of the vacancy, the board may direct that the vacancy be left unfilled until the next ordinary election.

NOTE 1—This section was introduced in order to avoid unnecessary elections for the purpose of filling short vacancies. For the period within which a casual vacancy among elected members must be filled where no direction has been given by a board under this section, see rule 13(2) at page 147 of this Manual. The term of office of a member elected to fill a casual vacancy is determined by section 28(1).

NOTE 2—The phrase "ordinary election" is used as a system of quadrennial elections has been introduced (see section 29A).

Elections.

14. (1) A person shall not be deemed an elector for any purpose of this Act or of any rule under this Act, unless he is enrolled as an elector.

NOTE—Compare section 19(2)(a).

(2) The following persons shall, if not subject to a disqualification specified in sub-section (3), be entitled to be enrolled as electors, namely:—

- (a) every person who in any year is on such date as is fixed by rule in this behalf, assessed directly and on his own account to municipal taxes, other than octroi or toll or any similar tax, the aggregate value whereof at their annual rate is not less than such amount as is fixed by rule in this behalf, and
- (b) every person who, having for a period of not less than twelve months next preceding the aforesaid date resided in the municipality, is on the aforesaid date—
 - (i) a graduate of any University, or
 - (ii) a payer of income-tax, or
 - (iii) an owner of a house or building in the municipality of a minimum annual value to be fixed by rule in this behalf, or
 - (iv) an occupier of a house or building in the municipality of a minimum annual value to be fixed by rule in this behalf, or
 - (v) in receipt of a minimum annual income to be fixed by rule in this behalf, or
 - (vi) an owner in his own right of land in respect of which land revenue amounting to a minimum sum per annum to be fixed by rule in this behalf is payable, or
 - (vii) an owner in his own right of land free of revenue, if the land revenue nominally assessed on such land in order to determine the amount of rates

payable in respect of the same, either alone or together with land revenue payable in respect of other land by such owner, amounts to a minimum sum to be fixed by rule in this behalf, or

of 1919.

- (viii) a fixed rate tenant, ex-proprietary or occupancy tenant of land in respect of which rent amounting to a minimum sum per annum to be fixed by rule in this behalf is payable, or in the hill pattis of the Kumaun division a Khaikar :

Provided that no qualification specified in sub-clauses (ii) to (viii) of clause (b) shall apply to any municipality, unless the qualification is made applicable by rule thereto :

Provided further that no qualification in sub-clause (iii), (iv), (vi), (vii) or (viii) shall be higher than the corresponding qualification prescribed for the electors on the United Provinces Legislative Council Electoral Roll :

Provided lastly that, notwithstanding anything, contained in this section, no person shall be entitled to be enrolled in any municipality as an elector for the purposes of the first election held after the commencement of the United Provinces Municipalities (Amendment) Act, 1922, unless he either was entitled to be enrolled as an elector in the municipality immediately before the commencement of the United Provinces Municipalities (Amendment) Act, 1922, or is enrolled in the United Provinces Legislative Council Electoral Rolls.

NOTE 1.—The date fixed for the purpose of (a) and (b) above is the 1st September, see rule 1 at page 191 of this Manual

NOTE 2.—Under clause (b) (i) a graduate is given a statutory qualification as an elector. The other qualifications mentioned in this sub-section are not statutory and do not apply to any municipality unless made applicable thereto by a rule. This list of qualifications is, however, exhaustive, i.e., while a rule is made prescribing any of these qualifications for any municipality, no rule may be made prescribing any other qualification for any municipality

(3) A person notwithstanding that he is otherwise qualified, shall not be entitled to be enrolled as an elector if he, on the aforesaid date,—

- (a) has not attained the age of twenty-one years, or
- (b) is not a British subject, or
- (c) has been adjudged by a competent court to be of unsound mind, or
- (d) is an undischarged insolvent, or
- (e) has been sentenced to imprisonment for a term exceeding one year or to transportation for an offence which is declared by the Local Government to imply such moral turpitude as to unfit him to be an elector or ordered to find security for good behaviour in consequence of proceedings taken under section 109 or section 110 of the Code of Criminal Procedure, 1898.

having subsequently been reversed or remitted or the offender pardoned, or

(f) is in arrears in the payment of any sum to which section 166 applies :

Provided that a disqualification under clause (c) shall not last for more than five years from the date of the release of the disqualified person from imprisonment or of the expiry of such sentence or order; and it may be removed at any time by an order of the Local Government.

U. P. Act
of 1929.

15. (1) The elected members of a board shall be persons
Electoral rolls. elected by the electors of that municipality :

(2) Provided that when a municipality is divided into wards for electoral purposes—

(a) a separate roll or separate rolls shall be prepared for each ward, and

(b) no person shall be entitled to enrolment on more than one ward roll, and

(c) a member representing a ward shall be elected by electors on the roll or rolls of the ward :

(3) Provided also that where any class of the community in any municipality is declared by rule to be entitled to special representation among the elected members of the board,

(a) a separate electoral roll or separate rolls shall be prepared for such class, and

(b) no person belonging to such class shall be entitled to be enrolled on a roll other than a roll prepared for his class, and

(c) a member representing such class shall be elected by electors on the roll or rolls of the class.

16. (1) Subject to the exceptions stated in sub-section (2)
Candidate list. every person enrolled as an elector in the municipal electoral roll shall be qualified for election.

(2) A person, notwithstanding that he is otherwise qualified, shall not be entitled to stand as a candidate for election if he—

(a) has been dismissed from Government service and is debarred from re-employment therein, or

(b) is debarred from practising as a legal practitioner by order of any competent authority, or

(c) holds any place of profit in the gift or disposal of the municipal board, or

(d) is disqualified under section 27 or 41, or

(e) is a stipendiary magistrate or police officer, or

(f) is unable to read and write English or at least one of the vernaculars of the province :

Provided that in cases (a) and (b) the disqualification may be removed by an order of the Local Government in this behalf.

17. For the purposes of sections 14, 15 and 16—

Definition of certain terms in sections 14, 15 and 16 (a) "person" means an individual human being, and

(b) a person shall be deemed to pay a tax directly, if he pays the tax himself or through a legally appointed agent.

18. The provision of sections 14, 15, 16 and 17 shall be

Provision by rule for subject to any rule conferring on the manager enrolment of managers, or representatives of an undivided family or of any company or firm or other association or body of individuals, or on any trustee of any land, a right to vote or to be elected a member of a board.

Note—See rule 2 at page 191 of this Manual.

Election petitions.**19.** (1) The election of any person as a member of a board

Power to question municipal election by petition. may be questioned by an election petition on the ground—

(a) that such person committed during or in respect of the election proceedings a corrupt practice as defined in section 28;

(b) that such person was declared to be elected by reason of the improper rejection or admission of one or more votes, or for any other reason was not duly elected by a majority of lawful votes.

(2) The election of any person as a member of a board shall not be questioned—

(a) on the ground that the name of any person qualified to vote has been omitted from, or the name of any person not qualified to vote has been inserted in, the electoral roll or rolls;

(b) on the ground of any non-compliance with this Act or any rule, or of any mistake in the forms required thereby, or of any error, irregularity or informality on the part of the officer or officers charged with carrying out this Act or any rules, unless such non-compliance, mistake, error, irregularity or informality has materially affected the result of the election.

20. (1) The petition shall be presented within fifteen

Form and presentation of petition. days after the day on which the election proceedings were held and shall specify the ground or grounds on which the election of the respondent is questioned and shall contain a summary of the circumstances alleged to justify the election being questioned on such grounds.

(2) The petition may be presented by any candidate in whose favour votes have been recorded and who claims in the petition to be declared elected in the room of the person whose election is questioned or by ten or more electors of the municipality.

NOTE—It is to be noted that this subsection requires that an unsuccessful candidate presenting an election petition must in the petition claim to be elected and that he may not in such petition merely call in question the election of a successful candidate.

(3) The person whose election is questioned and, where the petition claims that any other candidate shall be declared elected in the room of such person, every unsuccessful candidate who has polled more votes than such candidate shall be made a respondent to the petition.

21. Every respondent may give evidence to prove that
Refrimatory pro. any person in respect of whom a claim is
o edings. made, that such person be declared elected in his room or in priority to him, should not be declared so elected, in the same manner as if he had presented a petition against the election of such person.

22. (1) An election petition shall be heard by the Com-
Tribunal. missioner of the division within which the municipality concerned is situated, unless some other person or tribunal has been appointed by rule in this behalf, and at a place in the district within which such municipality is situated.

(2) An election petition, and any application relating to the hearing of an election petition, may be presented to such Commissioner, or to such other person or tribunal, or to the Collector of the district within which the municipality concerned is situated.

NOTE—To prevent the inconvenience caused by an election petition having to be presented to a court which is outside the district in which the municipality is situated provision is made in sub-section (2) that such petition and any connected application may be presented to the collector of the district; sub-section (1) also introduces a new provision that the place for hearing an election petition must be within the district in which the municipality is situated.

23. (1) Except so far as may be otherwise provided by
Procedure. this Act or by rule, the procedure provided in the Civil Procedure Code in regard to suits, shall, so far as it is not inconsistent with this Act or any rule and so far as it can be made applicable, be followed in the hearing of election petitions:

(2) Provided that—

- (a) two or more persons whose election is called in question may be made respondents to the same petition, any two or more election petitions may be heard together; but, so far as is consistent with such joint trial or hearing, the petition shall be deemed to be a separate petition against each respondent:

- (b) the court shall not be required to record or have recorded the evidence in full, but shall make a memorandum of the evidence sufficient in its opinion for the purpose of deciding the case;
- (c) the court may, at any stage of the proceedings, require the petitioner to give security or further security for the payment of all costs incurred or likely to be incurred by any respondent;
- (d) the court, for the purpose of deciding any issue, shall only be bound to require the production of, or to receive, so much evidence, oral or documentary, as it considers necessary;
- (e) during the hearing of the case the court may refer a question of law to the High Court under Order XLVI of the first schedule of the Code of Civil Procedure, 1908, but there shall be no appeal either on a question of law or fact, and no application in revision against or in respect of the decision of the court;
- (f) the court may within one month, but not subsequently, review its decision on any point on the application of any person considering himself aggrieved thereby.

XX of 1919.

24. (1) Unless it is otherwise provided by rule made in this behalf the election court shall have the same powers and privileges as a judge of a civil court, and may, for the purpose of serving any notice or issuing any process or doing any other such thing, employ, with the consent of the District Magistrate, any peon or other officer or clerk attached to the court of the District Magistrate.

(2) An order for costs, or an order for the realization of a security bond for costs, passed by the election court, may be sent by that court for execution to the Collector of the district within which the municipality concerned is situated, and an order so sent shall be executed by the Collector in the same manner as if it were an order passed by the Collector in proceedings under the Agra Tenancy Act, 1901, or the Oudh Rent Act, 1886, as the case may be.

25. (1) If the court, after making such enquiry as it deems necessary, finds in respect of any person whose election is called in question by a petition, that his election was valid, it shall dismiss the petition as against such person and may award costs at its discretion.

(2) If the court finds that the election of any person was invalid, it shall either—

(a) declare a casual vacancy to have been created, or

(b) declare another candidate to have been duly elected, whichever course appears, in the particular circumstances of the case, the more appropriate, and in either case may award costs at its discretion.

(3) In the event of the court declaring a casual vacancy to have been created, it shall direct the board to take proceedings for filling the vacancy.

NOTE.—See section 13

26. (1) Notwithstanding anything contained in the preceding section if the court in the course of hearing an election petition is of the opinion that the evidence discloses that corrupt practices at the election proceedings in question have prevailed to such an extent as to render it advisable to set aside the whole proceedings, it shall pass a conditional order to this effect and give notice thereof to every candidate declared elected who has not already been made a party in the case calling upon him to show cause why such conditional order should not be made final.

(2) Thereupon every such candidate may appear and show cause, and may have recalled, for the purpose of putting questions to him, any witness who has appeared in the case.

(3) The court shall thereafter either cancel the conditional order or make it absolute, in which case it shall direct the board to take measures for holding fresh election proceedings.

Explanation.—In this clause the expressions “the election proceedings in question” and “the whole proceedings” shall mean all proceedings (inclusive of nomination and declaration of election) taken in respect of a single poll, whether the poll be for the purpose of selecting one or more persons to represent a ward or otherwise.

27. The court may declare any candidate found to have committed any corrupt practice under the preceding section to be incapable, for any period not exceeding five years, of being elected as a member of the board or of being appointed or retained in any office or place in the gift or disposal of the board.

NOTE.—See section 16 (2) (d).

28. A person shall be deemed to have committed a corrupt practice who, directly or indirectly, by himself or by any other person—

- (i) induces, or attempts to induce, by fraud, intentional misrepresentation, coercion or threat of injury, any voter to give or to refrain from giving a vote in favour of any candidate;
- (ii) with a view to inducing any voter to give or to refrain from giving a vote in favour of any candidate, offers or gives any money, or valuable consideration or any place, or employment, or holds out any promise of individual advantage or profit to any person;
- (iii) gives or procures the giving of a vote in the name of a voter who is not the person giving such vote;
- (iv) abets (within the meaning of the Indian Penal Code) the doing of any of the acts specified in clauses (i), (ii) and (iii).

Explanation.—A “promise of individual advantage or profit to a person” includes a promise for the benefit of the person himself, or of any one in whom he is interested, but does not include a promise to vote for or against any particular municipal measure.

29. The following matters shall be regulated and governed by rule, namely,—

Conduct of elections and kindred matters.

- (a) with reference to section 14 the minimum amounts, salaries or sums qualifying a person to be an elector;
- (b) the qualifications of candidates for election;
- (c) the preparation and revision of electoral rolls and candidate lists;
- (d) the nomination of candidates;
- (e) the dates, time and manner of holding elections, general or casual;
- (f) the prohibition of corrupt or improper practices committed in connection with elections and the punishment of persons guilty of the same;
- (g) any other matter relating to elections or election petitions in respect of which this Act makes no provision or insufficient provision and provision is, in the opinion of the Local Government, necessary.

NOTE.—Rules under (a) and (b) have been made separately for each board. For model rules under (a) and (b) see pages 399 to 400 of this Manual. For rules under (c), see pages 191 to 212 of this Manual.

of 1931.

29A. In the year 1936 and thereafter in every fourth year there shall be a general election of members of municipal boards.

General election.

Provided that in the Naini Tal and Mussoorie municipalities the next general election shall be held in 1933 and thereafter in every fourth year.

NOTE.—The system of triennial elections introduced by resolution no. 1244/XI—3721, dated June 19, 1916, has been changed to quinquennial elections by Act V of 1932.

Control of Board.

30. If at any time, upon representation made or otherwise, it appears to the Local Government that a board persists in making default in the performance of any duty or duties imposed on it by or under this or any other enactment, or in exceeding or abusing its powers, the Local Government may, after taking into consideration the explanation of the board, by an order published with the reasons making it in the Gazette, either dissolve the board or supersede it for a period to be specified in the order.

NOTE 1.—The words "upon representation made or otherwise" have been added in this section and in section 35 in order to make it clear that the remedy of a person aggrieved by the failure of a board to carry out its duties is to move the Local Government to use its powers under these sections.

NOTE 2.—Under Act 11 of 1919, section 30 has been amended and section 31A added in order to empower the Local Government to "dissolve" a board and require a fresh election before having recourse to the more drastic power of superseding it.

31. When a board is superseded by an order under section 30—
Consequences of supersession of board.

(a) all members of the board shall, on a date to be specified in the order, vacate their offices as such members, but without prejudice to their eligibility for election or nomination under clause (c);

(b) during the supersession of the board, such person or persons as the Local Government appoints in that behalf may exercise and shall perform, so far as may be, the powers and duties of the board, and shall be deemed the board for all purposes;

NOTE.—The words "and shall be deemed the board for all purposes" were introduced in order to make it clear that, e.g., the liabilities of the superseded board shall attach to the commission which replaces the board (cf. section 7(e)) and that the commission may sue and be sued in its corporate capacity (cf. section 6).

(c) during such supersession, all property vested in the board shall, pending or in default of the appointment of a person or persons under clause (b), vest in His Majesty;

(d) during such supersession the operation of any notification under section 9 or 10 and of any rule under section 11 shall remain in abeyance, but, thereafter, shall revive; and

NOTE.—This clause makes it obligatory when a board is re-established to re-establish it with the same constitution as to elected and nominated members as it possessed when it was superseded.

33. A work, or institution, constructed or maintained in whole or part at the expense of a board, and all registers, books, accounts or other documents relating thereto shall at all times be open to inspection by such officers as the Local Government appoints in this behalf.

Inspection of municipal works and institutions by Government officers.

NOTE.—For a list of officers appointed under this section, see page 364 of this Manual.

34. (1) The Commissioner, or the District Magistrate may, within the limits of his division or district, as the case may be, by order in writing, prohibit the execution or further execution of a resolution or order passed or made under this or any other enactment by a board or a committee of a board or a joint committee or any officer or servant of a board or of a joint committee if in his opinion such resolution or order is of a nature to cause or tend to cause obstruction, annoyance or injury to the public or to any class or body of persons lawfully employed, or danger to human life, health or safety, or a riot or affray, and may prohibit the doing or continuance by any person of any act, in pursuance of or under cover of such resolution or order.

Power of Commissioner or District Magistrate to prohibit further execution of resolution or order of board.

NOTE 1.—The words "or any other enactment" have been added to cover cases where action is taken by a board under Acts other than the Municipalities Act.

NOTE 2.—The words "is of a nature . . . affray" follow the wording of section 168 of the Indian Penal Code which covers disobedience to an order issued under this section.

NOTE 3.—The provision in section 183 of the United Provinces Municipalities Act, 1900, which gave power to suspend the execution of a resolution or order and to prohibit the doing of an act as being "in excess of the powers conferred by law" has been omitted.

(2) Where an order is made under sub-section (1) in respect of a city, a copy thereof, with a statement of the reasons for making it, shall forthwith be forwarded by the District Magistrate through the Commissioner, or by the Commissioner, as the case may be, to the Local Government, which may thereupon, if it thinks fit, rescind or modify the order.

(3) Where such order is made by a District Magistrate in respect of any other municipality, a copy thereof, with the statement of the reasons for making it, shall forthwith be forwarded by a District Magistrate to the Commissioner, who may thereupon, if he thinks fit, rescind or modify the order.

(4) Where the execution or further execution of a resolution or order is prohibited by an order made under sub-section (1) and continuing in force, it shall be the duty of the board, if so required by the authority making the order under the said sub-section, to take any action which it would have

been entitled to take, if the resolution or order had never been made or passed, and which is necessary for preventing any person from doing or continuing to do anything under cover of the resolution or order of which the further execution is prohibited.

NOTE 1.—Sub-section (4) was inserted in order to provide for the enforcement of orders under this section.

NOTE 2.—See section 125 which contains a new provision giving the same rights to a person who suffers any damage by reason of an order under this section as is given to a person suffering damages by reason of an order of the board.

35. (1) If at any time, upon representation made or otherwise, it appears to the Local Government that the board of a city, or to the Commissioner that the board of a municipality other than a city, has made default in performing a duty imposed on it by or under this or any other enactment, the Local Government or the Commissioner, as the case may be, may (after calling for an explanation from the board and considering any objection by the board to action being taken under this section) by order in writing fix a period for the performance of that duty.

Power of Local Government and Commissioner in case of default of board.

NOTE 1.—See note to section 30.

NOTE 2.—See note 1 to section 34(1).

NOTE 3.—Schedule VII has been amended by Act II of 1919, so as to enable the Local Government to delegate to the Commissioner its power to call for such explanation in the case of a city.

(2) If that duty is not performed within the period so fixed, the Local Government or the Commissioner, as the case may be, may appoint the District Magistrate, to perform it and may direct that the expense (if any) of performing the duty shall be paid within such time as may be fixed, to the District Magistrate by the Board.

(3) If the expense is not so paid, the District Magistrate, with the previous sanction of the Local Government or the Commissioner, as the case may be, may make an order directing the person having the custody of the municipal fund to pay the expense from such fund.

NOTE.—For the recovery of such charges and the priority which they have over other charges against the municipal fund, see section 120 (3) (4).

36. (1) In case of emergency the District Magistrate may provide for the execution of any work or the doing of any act which the municipal board is empowered to execute or do and of which the immediate execution or doing is, in his opinion, necessary for the safety or protection of the public and may direct that the expense of executing the work or doing the act shall be forthwith paid by the board.

Extraordinary powers of District Magistrate in case of emergency.

(2) If the expense is not so paid the District Magistrate may make an order directing the person having the custody of the municipal fund to pay the expense from such fund.

NOTE.—See note to section 35 (3).

(3) The District Magistrate shall forthwith report to the Commissioner every case in which he uses the powers conferred on him by this section.

Municipal members.

37. No member of the board shall be allowed any remuneration by the board except with the sanction of the Local Government:

Provided that such sanction shall not be given in the case of a member appointed Secretary.

NOTE.—The power of the Local Government under this section has been delegated to Commissioner, vide the notification at page 263.

38. (1) The term of office of a member of a board shall begin from the date upon which he is declared by the returning officer to be elected or from the date of his nomination or from the date upon which the vacancy occurs which he is elected or nominated to fill if the vacancy occurs subsequent to the election or nomination, and shall cease, subject to the provisions of sections 39 and 40, upon the first day of the general election.

NOTE.—The difficulties experienced in interpreting the old provisions dealing with the term of office of members have been removed by the insertion of this sub-section under Act V of 1932.

(1) (a) *Omitted by section 7 of U. P. Act V of 1932.*

(2) The term of office of an *ex officio* member, other than a member who holds office by reason only of being chairman, shall continue during the pleasure of the authority nominating him, and shall commence from the date of nomination or, when the nomination has been made before the vacancy has occurred, from the date on which the vacancy occurs.

(3) *Omitted by section 7 of U. P. Act V of 1932.*

(4) *Omitted by section 7 of U. P. Act V of 1932.*

(5) Provided also that a person ceasing to be a member by reason of the expiry of his term of office shall, if otherwise qualified, be eligible for re-election or re-nomination.

38A. Notwithstanding anything contained in section 38 the term of office of the elected and nominated members of the municipal board of Cawnpore, who were members on the date when the United Provinces Municipalities (Amendment) Act, 1931, came into force, or who became members subsequent to its enactment and prior to December 14, 1932, shall expire on December 14, 1932.

NOTE.—Owing to the communal riots at Cawnpore in March, 1931, the election of members and chairman of the municipal board of Cawnpore was postponed for a period of ten months by Act III of 1931.

39. (1) A member, other than the chairman, of a board wishing to resign may forward his written resignation through the chairman to the Commissioner.

Resignation of mem- bers.
NOTE 1.—For procedure in connexion with resignation of the office of chairman, see section 47.

NOTE 2.—It is to be noted that the resignation of a member is to be made through the chairman.

(2) When the acceptance of the resignation by the Commissioner has been communicated to the board the member shall be deemed to have vacated his seat.

NOTE.—An amendment was made in this subsection in order to make it clear that the vacation of office is to count from the date on which the acceptance of the resignation has been communicated to the board.

40. (1) The Local Government, in the case of a city, and the Commissioner, in any other case, may remove from the board any member who—

Removal of members.

(a) has absented himself for more than three consecutive months from the meetings of the board and is unable to explain such absence to the satisfaction of the board; or

(b) is an undischarged insolvent; or

(c) has become subject to disqualification mentioned in section 14(3)(e);

(d) has, within the meaning of section 82, knowingly acquired or continued to hold without the permission in writing of the Commissioner, directly or indirectly, or by a partner, any share or interest in any contract or employment with, by or on behalf of the board; or

(e) has knowingly acted as a member in a matter other than a matter referred to in clause (d) or (e) of sub-section (2) of section 82, in which he or a partner had, directly or indirectly, a personal interest, or in which he was professionally interested on behalf of a client, principal or other person; or

(f) being a legal practitioner, in any suit or other proceeding, acts or appears on behalf of any other person, against the board, or against the Secretary of State litigating in respect of nazul land entrusted to the management of the board, or

acts, or appears on behalf of any other person in any criminal proceeding instituted by or on behalf of the board.

(2) A member removed by an order of a Commissioner under clause (d), (e) or (f) of sub-section (1) may appeal therefrom, within one month of receiving the order, to the Local Government and the Local Government may, thereupon, if it thinks fit, cancel the order and reinstate the member.

(3) The Local Government may remove from the board a member who in its opinion has so flagrantly abused in any manner his position as a member of the board as to render his continuance as a member detrimental to the public interest.

(4) Provided that when either the Local Government or the Commissioner, as the case may be, proposes to take action under the foregoing provisions of this section, an opportunity of explanation shall be given to the member concerned, and when such action is taken, the reasons therefor shall be placed on record.

NOTE 1.—A chairman removed under this section thereupon ceases to be chairman under section 48 (1).

NOTE 2.—The Act gives no power of simple suspension as opposed to complete removal.

41. (1) A member removed under clause (a) of sub-section (1) of the preceding section shall, if otherwise qualified, be eligible for further election or nomination.

Disabilities of members removed under section 40.

(2) A member removed under clause (b) of sub-section (1) of the preceding section shall not be so eligible until he has obtained his discharge.

(3) A member removed under sub-section (3) of the preceding section shall not be so eligible for a period of three years from the date of his removal.

(4) A member removed under any other provision of the preceding section shall not be so eligible until he is declared to be no longer ineligible, and he may be so declared, by an order of the Local Government or the Commissioner, whichever of these authorities passed the order of removal.

NOTE.—See section 16 (2) (d).

42. The term "municipal commissioner," wherever it occurs in any enactment extending to the United Provinces, shall include a member of a board nominated or elected under this Act.

Application to member of a board of the commis-

NOTE.—A municipal commissioner is a "public servant" [Indian Penal Code, section 21 (10)]. The liability of members of a board for the loss, waste or misapplication of municipal property is described in section 81 of this Act.

Chairman and Vice-Chairman.

Act V of 1932.

43. (1) All members and persons qualified to be members of the board shall be eligible for election to the office of chairman of the board: provided that no whole-time salaried Government servant and no member or servant of a district board shall be so eligible.

Explanation 1.—A Government treasurer or Government pleader is not a whole-time salaried servant of Government.

Explanation 2.—A member of the District Board Education Committee co-opted under section 63A (2) of the District Boards Act is not a member of the District Board.

(2) When a board is completed after a general election it shall elect its own chairman in the manner provided in section 44: provided that if any board fails to do so the Local Government shall nominate a chairman for that board. A board shall be deemed to be complete if all the elected seats have been filled up after a general election.

(3) The Local Government may by notification in the Gazette declare that the provisions of sub-section (2) shall not apply in the case of a board specified in the notification, and shall in such case nominate such person as it thinks fit to be chairman of such board: provided that no such notification shall be operative for more than one year in respect of any board the chairman of which on April 1, 1929, was not a Government servant.

(4) If there is a question whether the chairman of a board was duly qualified for election or has been duly elected or nominated under this section the decision of the Local Government shall be final.

NOTE 1.—Under Act V of 1932 section 43 has been recast to provide for incomplete boards and for the nomination of temporary chairman to act until a board is complete and in a position to elect its own chairman.

NOTE 2.—See note on section 11A.

NOTE 3.—A chairman may be nominated by name or by virtue of office under section 15 of the United Provinces General Clauses Act (I of 1901).

Act V of 1932.

44. (1) For the purpose of electing a chairman under sub-section (2) of section 43, a meeting of the board of which no previous notice shall be required to be given shall be held at the office of the board at 2 p.m. on a date which shall be subsequent to the election of members of the board and shall be fixed by the Local Government by notification in the Gazette.

(2) A stipendiary civil judicial officer previously appointed by the Government in this behalf shall act as chairman of a meeting held under the provisions of this section: provided

that the chairman of a meeting held under the provisions of this section shall have no right to vote thereat.

(3) The following procedure shall be observed at a meeting held under the provisions of this section, namely,—

- (a) if only one duly qualified candidate is proposed and seconded he shall be deemed to be elected.
- (b) if two but not more than two duly qualified candidates are proposed and seconded, the candidate who obtains the greater number of votes shall be deemed to be elected.
- (c) If more than two duly qualified candidates are proposed and seconded, the names of the two candidates who obtain the greatest number of votes shall again be put to the vote and the candidate who then obtains the greater number of votes shall be deemed to be elected.
- (d) Every member who desires to vote shall write the name of the candidate for whom he wishes to vote upon a blank voting paper and shall also sign his own name thereon, and the voting papers shall form part of the minutes of the proceedings.
- (e) In case of equality of votes the chairman shall decide the question by drawing lots.

(4) If at 4 p.m. on the date of a meeting held under the provisions of this section a chairman has not been elected the meeting shall stand adjourned.

(5) If a meeting is adjourned under the provisions of sub-section (4) the adjourned meeting shall be held at 2 p.m. at the office of the board on the seventh day after the adjournment and the procedure shall be the same as at the previous meeting.

(6) If at 4 p.m. on the date of an adjourned meeting held under the provisions of sub-section (5), a chairman has not been elected, the chairman of the meeting shall send the minutes of the meeting and of the adjourned meeting to the District Magistrate who shall send them to the Local Government.

44A. (1) If a casual vacancy in the office of chairman occurs owing to the death, resignation or removal of the chairman, a meeting of the board for the purpose of electing a chairman shall be held on such day as the Local Government may, by notification in the Gazette, appoint after the occurrence of the vacancy.

(2) To a meeting held under sub-section (1) the provisions of section 44 shall apply as far as may be.

(3) If the board fails to elect a chairman under the provisions of this section the Local Government shall nominate a chairman.

NOTE.—See note on section 33

(4) When there is a question whether a chairman of a board has been duly elected or nominated under the provisions of this section the decision of the Local Government on the question shall be final.

NOTE.—Under Act V of 1932 sections 13 and 14 have been recast and a new section 44A added to remove doubts and avoid disputes, by laying down in complete and definite terms the procedure for the election of a chairman.

45. (1) An outgoing chairman, if otherwise qualified, shall be again eligible for election or nomination as chairman:

Eligibility of chairman for re-election or re-nomination.

(2) Provided that a person shall not be elected, for more than two terms of office in succession, as chairman of a city without the previous sanction of the Local Government, and as chairman of any other municipality without the previous sanction of the Commissioner.

Act V of 1932.

46. (1) The term of office of chairman shall begin from the date on which he is elected or nominated or from the date upon which the vacancy occurs which he is elected or nominated to fill if the vacancy occurs subsequent to the election or nomination.

(2) Subject to the provisions of sections 47, 47A and 48 and notwithstanding anything in section 38 the term of office of an elected or nominated chairman shall cease upon the date which his successor is elected or nominated.

NOTE.—This section was revised by Act V of 1932 to remove the difficulties previously experienced in connexion with the term of office of the chairman.

Act III of 1931.
Act V of 1932

46A. [*Special provision for extending the term of office of the chairman of the Cawnpore municipal board.*] Omitted by section 12(2) of U. P. Act V of 1932.

47. (1) A chairman of a board wishing to resign may forward his written resignation through the District Magistrate—

Resignation of chairman.

(a) where he is the chairman of the board of a city, to the Local Government, and

(b) where he is the chairman of any other board, to the Commissioner.

(2) On receipt by the board of information that the resignation has been accepted by the Local Government or the Commissioner, as the case may be, such chairman shall be deemed to have vacated his office.

NOTE.—An amendment similar to the amendment in section 39(2) has been made to make it clear that the vacation of the office of the chairman under this section takes effect from the date of receipt by the board of information that the resignation has been accepted.

47A. If a board has passed, by a majority consisting of not less than one-half of the members of the board for the time being, a vote of non-confidence in its chairman (not being an *ex officio* chairman) and at any subsequent meeting, held not

Resignation of chairman on vote of non-confidence.

less than three weeks nor more than three months, subsequent thereto, has by a majority consisting as aforesaid, adopted a resolution calling upon him to resign, such chairman shall, within three days of receipt of notice that such resolution has been adopted, submit his resignation in the manner prescribed by section 47.

48. (1) A chairman in respect of whom an order has been made under section 40 removing him from the board as member shall thereupon cease to be chairman.

(2) The Local Government may remove a chairman from his office on the ground of habitual failure to perform his duty or failure to submit his resignation as prescribed by section 47A:

(3) Provided that when the Local Government proposes to take action under sub-section (2), it shall give the chairman concerned an opportunity of explaining the conduct on account of which it is proposed to remove him, and shall, in the event of taking such action, place on record the reasons therefor.

49. Where the chairman of a board is not otherwise a member of the board he shall *ex officio* be a member of the board so long as he continues to be chairman.

NOTE.—Compare sections 9 (1) (b) and 10 (1) (c)

50. The following powers, duties and functions of a board may be exercised, and shall be performed or discharged, by the chairman of the board and not otherwise, namely—

- (a) the powers vested in the chairman by sections 70, 75 and 76 to appoint, punish or dismiss servants of the board;
- (b) the determination, in accordance with any regulation in this behalf, of questions arising in respect of the service, leave, pay, privileges and allowances of servants of the board;

NOTE.—Compare section 297 (1) (b) to (h) and section 71

- (c) the submission to the Commissioner and the District Magistrate, under section 32, of statements, accounts, reports or copies of documents, and under sub-sections (4) and (5) of section 94 and sub-section (1) of section 108 of copies of resolutions passed by the board or by a committee of the board;

- (d) such of the powers, duties and functions referred to in the third column of schedule I as are delegated by the board under section 112 to the chairman; and
- (e) all other duties, powers and functions of a board with the exception of—
 - (i) where there is an executive officer, those vested in an executive officer, by section 60 and where there is a medical officer of health, those vested in the medical officer of health by section 60A,
 - (ii) those specified in the second column of schedule I; and
 - (iii) those delegated by the board under section 112.

NOTE 1.—A chairman exercises all the powers of the board other than those specified in schedule I (and in municipalities where there is an executive officer or a medical officer of health, those reserved to such officers by the Act), except such powers as the board has delegated by means of a regulation under section 297 (1) (g).

NOTE 2.—A chairman may delegate any of his powers under this section to the vice-chairman under section 53. He may also under section 53A delegate to any servant of the board any of the powers specified in clause (a) of this section. This provision was made by Act II of 1919.

51. It shall also be the duty of the chairman—

- (a) unless prevented by reasonable cause to convene and preside at all meetings of the board; and to control, in accordance with any regulation made in this behalf, the transaction of business thereat;

NOTE.—Regulations may be made under section 297 (1) (c). See also sections 86 (2) and 91.

- (b) to watch over the financial and superintend the executive administration of the board and bring to the notice of the board any defect therein; and

NOTE.—This clause makes it clear that Chairman may bring defects in the administration to the notice of the board which may then express its views regarding such defects, and may, if it thinks it necessary, censure any of its officers by resolution.

- (c) to perform such other duties as are required of, or imposed on, him by or under this Act.

NOTE.—This clause refers to powers and duties conferred on the chairman by substantive sections of the Act other than sections 50 and 51 (e.g., by sections 91, 226, 315) or by rules, bye-laws or regulations.

52. (1) The board may require the chairman to furnish it with—

Power of board to require reports, etc., from chairman.

- (a) any return, statement, estimate, statistics or other information regarding any matter appertaining to the administration of the municipality;
- (b) a report or explanation on any such matter; and
- (c) a copy of any record, correspondence or plan or other document which is in his possession or control as chairman or which is recorded or filed in his office or in the office of any municipal servant.

(2) The chairman shall comply with every requisition made under sub-section (1) without unreasonable delay.

(3) Notwithstanding anything contained in the foregoing clauses of this section or any enactment to the contrary, it shall be lawful for the board to make regulations authorizing the asking of questions by the members of the board at its meetings, subject to such conditions and restrictions as may be prescribed in the regulations.

Act VI

NOTE 1—This new section was introduced in order to make it clear that the board may require the chairman to furnish the board with any document, etc., in his possession relating to the municipal administration or for any report or explanation regarding any matter appertaining to the municipal administration, so that the board may, if it deems it necessary, censure by resolution the chairman for any action or inaction. For similar powers of the board over the executive officer and committees, see sections 63 and 107. See also section 51 (b) and note thereunder.

NOTE 2—For power of members to inspect municipal works and documents, see section 332.

NOTE 3—Sub-section (3) was added by Act VI of 1919 in order to make the law absolutely clear that municipal boards, if they so desire, can make regulations in respect of asking questions at meetings. For model regulations on this subject, see page 471 of this Manual.

53. (1) A chairman may empower, by general or special order, any vice-chairman to exercise under his control any one or more of his powers, duties or functions except those specified in clauses (a) and (b) of section 51.

Delegation by chairman of his powers and duties to a vice-chairman.

(2) An order by the chairman under sub-section (1) may prescribe any condition, and impose any restriction, in respect of the exercise of any power, the performance of any duty or the discharge of any function.

(3) In particular, such order may prescribe the condition that any order by a vice-chairman in the exercise of a power conferred on him by sub-section (1) shall be liable to rescission or revision by the chairman upon appeal to the chairman within a specified time.

53A. (1) A chairman may empower by general or special order any servant of the board to exercise under his control any one or more of the powers specified in clause (a) of section 50.

Delegation by chairman of powers under clause (a) of section 50.

(2) An order of the chairman under sub-section (1) may prescribe any condition, and impose any restriction, in respect of the exercise of any power.

(3) Any order passed by a servant of the board in the exercise of a power conferred on him under sub-section (1) shall be liable to rescission or revision by the chairman.

NOTE—This section added by Act II of 1919 enables the chairman to delegate to any servant of the board (e.g., the health officer) his powers over the staff in any municipality which has not appointed an executive officer.

54. (1) Every board shall have a vice-chairman, or a senior and a junior vice-chairman, elected, office, and resignation of vice-chairman. as occasion arises, by the board from among its members by special resolution.

NOTE—Under this subsection where a board elects two vice-chairmen, it must elect one of them to be the senior. Compare section 55 (2).

(2) The term of office of a vice-chairman of any description shall be one year from the date of his election or the residue of his term of office as a member of the board, whichever is less.

NOTE—Under this sub-section the fact that a vice chairman is filling a casual vacancy makes no difference to his period of office. The term of office of a vice-chairman will always be one year from the date of the election unless the remaining period of his office as a member is less than one year.

(3) Any vice-chairman wishing to resign may intimate in writing his intention to do so to the chairman, and on his resignation being accepted by the board, he shall be deemed to have vacated his office.

55. (1) A vice-chairman—

Duties of vice-chairman.

(a) shall, in the absence of the chairman from a meeting of the board and unless prevented by reasonable cause, preside, regulate the conduct of business, and maintain and enforce order, at the meeting, and when so presiding may exercise the powers specified in section 91;

(b) shall during a vacancy in the office of chairman or the incapacity or temporary absence of the chairman, perform any other duty and, when occasion arises, exercise any other power of the chairman;

(c) shall at any time perform any duty and exercise, when occasion arises, any power delegated to him by the chairman under section 53.

(2) Where there are two vice-chairmen the duties and powers specified in clauses (a) and (b) of sub-section (1) shall be performed or may be exercised by the senior vice-chairman and in his absence by the junior vice-chairman, and the duties and powers specified in clause (c) by whichever vice-chairman is named in the order of delegation.

56. Every election and nomination of a member or chairman of a board, and every vacancy in the office of member or chairman, shall be notified in the Gazette.

Notification of elections, nominations, and vacancies.

NOTE—For orders regarding notification, see page 213 of this Manual. Standard form of notification for use by Commissioner and District Magistrates are obtainable from the Government Press.

The executive officer.

57. (1) Every board with an income of Rs. 50,000 per annum or over shall, unless the Local Government otherwise directs, appoint an executive officer by a special resolution :

Act V 1933

Power of board to appoint and employ executive officer and medical officer of health

Provided that in every case in which such board has at the time of the passing of the Act a secretary but no executive officer the secretary shall be deemed to be the executive officer until or unless he is duly replaced.

(2) Every board with an income of Rs. 50,000 per annum or over shall, unless the Local Government otherwise directs, employ a medical officer of health who belongs to the United Provinces Public Health Service.

(3) The appointment, salaries and conditions of service of executive officers and medical officers of health shall be subject to the approval of the Local Government.

58. (1) A board may punish, dismiss or remove its executive officer by a special resolution supported by not less than two-thirds of the members constituting the board, subject to his right of appeal to the Local Government within thirty days of the communication to him of the order of punishment or dismissal.

Act V 1932.

Punishment, dismissal or removal of executive officer and transfer of medical officer of health.

(2) The Local Government may suspend the executive officer pending the decision of an appeal under sub-section (1), and may allow, disallow or vary the order of the board.

(3) If a board by special resolution recommend the transfer of its medical officer of health the Local Government shall transfer the medical officer of health from the board's employment provided the board gives sufficient reasons therefor.

59. (1) During the absence on leave, or other temporary vacancy in the office of an executive officer, if the period does not exceed two months, the chairman may appoint a person to act as executive officer; if the period exceeds two months an appointment shall be made by the board in accordance with the provisions of section 57 (1).

Act V 1932.

Appointment of officer acting executive officer.

(2) Every person so appointed may exercise the powers and shall perform the duties conferred or imposed by or under this or any other enactment on the person for whom he is appointed to act.

(3) All appointments made under sub-section (1) and the salaries and conditions of service appertaining to such appointments shall be subject to the approval of the Local Government if the term of appointment exceeds two months, and the provisions of section 58 shall apply to persons so appointed.

Act V 1932.

60. (1) In any municipality where there is an executive officer appointed under section 57 or 65, the following powers of the board shall be exercised by such officer, and not otherwise, namely,—

Functions of a board that must be discharged by the executive officer.

(a) the power to grant and issue under his signature or to refuse any licence which can be granted by a board, other than a licence for a market, slaughter-house or hackney carriage;

(b) the power to suspend or withdraw any such licence,
NOTE.—See section 61 (b)

(c) the power to receive, recover and credit to the municipal fund any sum due or tendered to the board;

Act II of 1919.

(d) the powers conferred by the section or sub-sections specified in the first column of schedule II or where such sections or sub-sections are followed by the words "in part" by such parts thereof as are indicated by the description in column 2 of the said schedule, and the power to do all things necessary for the exercise of these powers;

(e) in respect of servants of the board, the powers vested in the executive officer by sections 75 and 76, and the power to grant leave of absence to the holder of any post to which he has power to appoint;

(f) any other power that has been delegated by the board to the executive officer.

(2) Save as provided in section 73 all servants of the board shall be subordinate to the executive officer.

60A. Notwithstanding anything contained in section 60

Act V of 1912.

Functions to be discharged by medical officer of health.

the Local Government may, by notification in the Gazette, direct that in any municipality the medical officer of health, with the concurrence in writing of the executive officer, shall exercise the following powers: provided that in case of disagreement between these officers the question shall be referred to the chairman, whose decision shall be final—

(a) the power to grant and issue under his signature every permit or licence, other than a permit or licence for a market or slaughter-house, which can be granted by a board in respect of bye-laws framed under parts B, D, F, G and I of list I and part I of list II of section 298;

(b) the power to suspend or withdraw any such permit or licence;

- (c) the powers conferred on the executive officer under section 60(1)(d) in respect of sections 191(1) and (2), 192(1), 196(c) and (d), 201(1), 202(1), 225(1) and (2), 227, 244(1) and (2), 245(1), 249, 250(2), 267, 268, 269, 270, 271, 273(1)(a), 276, 277, 278, 280, 283, 294, and also in respect of 307 so far as the notice referred to therein relates to the other sections specified in this clause;
- (d) in respect of servants of the boards employed for conservancy, public health, vaccination, and the registration of births and deaths the powers vested in the executive officer by sections 75(a) and 76(a) and the power to grant leave of absence to the holder of any post to which he has power to appoint.

NOTE.—This section has been added by Act V of 1932 to give the medical officer of health more scope in the exercise of his own functions.

61. (1) No appeal shall lie to the board from any order passed by an executive officer or medical officer of health in the exercise of the powers conferred upon by section 60 or section 60A, unless—

Right of appeal from
orders of executive
officer.

- (a) the order is an order against which an entry is shown in the third column of schedule II, such entry not being avoided by regulation made under clause (e) of sub-section (1) of section 297 and in force, or
- (b) the order is an order passed in respect of a licence and provision is made for appeal therefrom by any bye-law.

NOTE.—The words "or medical officer of health" have been inserted by Act V of 1932.

(2) Where an appeal lies it shall be filed within ten days of the communication of the order or of the date on which the order is, under the provisions of this Act, deemed to have been communicated.

NOTE.—For the meaning of "deemed to have been communicated" see section 161 and note.

(3) When an appeal is filed within such period the order shall remain suspended until the appeal is decided.

62. (1) With the sanction of the chairman, an executive officer or medical officer of health may empower, by general or special order, any servant of the board to exercise, under his control, any power conferred on him by or under this Act.

Delegation of powers by
executive officer or medical
officer of health

(2) An order by the executive officer or medical officer of health under sub-section (1) may prescribe any condition and impose any restriction in respect of the exercise of any power.

(8) Any order passed by a servant of the board in the exercise of a power conferred on him under sub-section (1) shall be liable to rescission or revision by the executive officer or medical officer of health.

NOTE.—The words "or medical officer of health" have been inserted by Act V of 1932.

63. (1) The board, or any committee of the board, may require from the executive officer or medical officer of health—
Power of board or committee to require reports, etc., from executive officer or medical officer of health.

(a) any return, statement, estimate, statistics or other information regarding any matter appertaining to that branch of the administration of the municipality with which he is concerned;

(b) a report or explanation on any such matter; and

(c) a copy of any record, correspondence or plan or other document which is in his possession or under his control as executive officer or medical officer of health or which is recorded or filed in his office or in the office of any servant subordinate to him.

(2) The executive officer or medical officer of health shall comply with every requisition made under sub-section (1) without unreasonable delay.

NOTE 1.—The words "or medical officer of health" have been inserted by Act V of 1932.

NOTE 2.—See notes on section 52.

64. The executive officer or medical officer of health may, with the permission of the chairman, or in virtue of a resolution passed in this behalf at a meeting of the board or of a committee, make an explanation in regard to a subject under discussion, but shall not vote upon or make a proposition at such meeting.
Right of executive officer or medical officer of health to take part in discussions.

NOTE.—The words "or medical officer of health" have been inserted by Act V of 1932.

65. If a board, being bound to make an appointment under the provisions of section 57 or section 59, fails to make an appointment and to obtain the approval of the Local Government to such appointment within such time as the Local Government considers reasonable, the Local Government may itself make the appointment and may fix the salary, contributions to provident fund or pension and other conditions appertaining to such appointment: provided that if the Local Government has made an appointment in exercise of the powers conferred by this section, the board shall not be bound to pay a sum exceeding a monthly average of Rs. 1,000 in the case of municipalities with an income of three lakhs or over or of Rs. 500 in the case of other municipalities on account of the salary, leave allowances, and contributions of the person so appointed.
Power of Local Government to appoint executive officer.

Other servants.

66. (1) Every board of a municipality where there is no executive officer shall, by special resolution appoint one or more secretaries.

Appointment of secretaries

(2) Each such appointment and the salary and other conditions attached thereto shall be subject to the approval of the Commissioner.

NOTE 1.—This section and section 67 apply only to municipalities where there is no executive officer. The board of a municipality where there is an executive officer may (see section 68) appoint a secretary or secretaries; but the approval of Government is required to the appointment and salary of a secretary of such board.

NOTE 2.—When a member of the board is appointed secretary he cannot be given any remuneration (see section 37).

67. (1) A board may, by special resolution, punish or dismiss any secretary appointed under the preceding section subject to the conditions prescribed in section 58 in respect of the punishment and dismissal of an executive officer:

Punishment and dismissal of secretaries.

(2) Provided that the power to entertain an appeal against a resolution passed under sub-section (1) or to suspend a secretary pending the decision of such appeal shall vest in the Commissioner and not in the Local Government.

68. (1) Any board by special resolution may, and if so required by the Local Government shall, appoint an engineer, a water-works engineer, a water-works superintendent, an electrical superintendent, a secretary or a qualified sub-overseer.

Appointment of engineer, water-works engineer, water-works superintendent, electrical superintendent, secretary or sub-overseer.

Act V of 1903

(2) Each such appointment and the salary and other conditions attached thereto shall be subject to the approval of the Local Government.

NOTE 1.—As to the provincial service of health officers, see pages 317 to 322 of this Manual.

NOTE 2.—Correspondence connected with such appointments (except the appointment of health officer) should be forwarded through the Superintending Engineer, Public Health Department to the Government in the Municipal Department (G.O. no. 2393/XI—955-E., dated October 19 1927, as modified by G.O. no. 180/XI—955-E., dated January 16, 1931).

69. A board may, by special resolution, punish or dismiss any officer appointed under section 68 subject to the conditions prescribed in section 58 in respect of the punishment or dismissal of an executive officer.

Punishment and dismissal of engineer, water-works engineer, water-works superintendent, electrical superintendent, secretary or sub-overseer.

70. The power to appoint and fix the salaries of temporary servants in cases of emergency shall vest in the chairman subject to the following conditions, namely,—

Temporary servants required for emergency

(a) the chairman in the exercise of such power shall not act in contravention of an order of the board

prohibiting the employment of temporary servants for any particular work, and

(b) each appointment under this section by the chairman shall be reported at the next meeting of the board following the appointment.

71. Except as provided by sections 57, 66, 68 and 70 a board may, by resolution, determine what servants are required for the discharge of the duties of the board and the salaries to be paid to them respectively.

Power of board to determine permanent staff.
Note.—This section gives the board power to fix the number and salaries of the subordinate staff; the actual appointment, punishment and dismissal of such staff is regulated by sections 74 to 77

72. Subject to the provisions of this Act or of any rule a board may appoint one person to discharge the duties of any two or more offices.

Combination of offices.
73. The power to appoint, grant leave of absence, to punish, dismiss or control any servant on the educational establishment of the board shall, in any municipality where a resolution is passed in this behalf, be exercised by the education committee of the board, but shall be subject to any conditions or restrictions imposed by resolution in respect of the delegation of these powers by the committee or in respect of any other matter.

Appointment and dismissal of servants on the educational establishment.
Note.—Unless the board passes a resolution under this section the appointment, punishment and dismissal of the educational staff will vest in the chairman and the executive officer under sections 75 and 76, and such staff will, under the provisions of section 60(2), be subordinate to the executive officer. Powers delegated under this section to the education committee may be delegated by that committee to, e.g., the superintendent of education.

74. Subject to any provisions to the contrary contained in sections 57 to 73 servants on a monthly salary exceeding Rs. 30, or in a city Rs. 75, shall be appointed and may be punished or dismissed by the chairman, subject in the case of dismissal or removal to an appeal to the Local Government, which must be presented to the Local Government within one month of the date upon which the order of dismissal or removal is communicated to the person in respect of whom the order is made :

Provided that an appointment on a monthly salary of Rs. 250 or over in the case of cities and of Rs. 100 or over in other cases shall be subject to confirmation by the board.

Note 1.—This section has been revised by Act V of 1932 so as to transfer from the board to the chairman additional power in respect of appointment and punishment of the municipal staff.

Note 2.—See section 77 (2).

Appointment and dismissal of permanent inferior staff.
75. Except as otherwise provided the executive officer shall appoint—

(a) servants on a monthly salary not exceeding Rs. 15, or in a city Rs. 30; and

- (b) with the sanction of the chairman servants on a monthly salary exceeding Rs. 15 but not exceeding Rs. 30, or in a city exceeding Rs. 30 but not exceeding Rs. 75 :

Provided that in case there is no executive officer the said appointments shall be made by the chairman.

NOTE.—See section 77(2).

Punishment and dismissal of permanent inferior staff.

76. Except as otherwise provided the executive officer may punish or dismiss—

- (a) servants on a monthly salary not exceeding Rs. 15, or in a city Rs. 30; and
 (b) servants on a monthly salary exceeding Rs. 15 but not exceeding Rs. 30, or in a city exceeding Rs. 30 but not exceeding Rs. 75; but in such case each order of dismissal or order imposing a fine exceeding in amount one month's pay of the person fined, or order of suspension for a period exceeding one month, or order of reduction by way of punishment shall be appealable to the chairman :

Provided that in case there is no executive officer the powers conferred by this section may be exercised by the chairman.

NOTE.—See section 77 (2)

77. (1) The provisions of sections 71, 73, 74, 75 and 76 shall be subject to the provisions of—
 Limitation of powers conferred by sections 71 to 76.

- (a) section 78, and
 (b) any rule in particular of any rule imposing any conditions on the appointment of persons to offices, or any particular office requiring professional skill, and on the suspension or dismissal of persons so appointed.

NOTE.—For such rules, see pages 322 to 331 (regarding sanitary inspectors), page 273 (regarding sub-overseers), pages 274 and 275 (establishment for water-works and drainage work), pages 291 to 296 (establishment for electric supply scheme)

(2) The provisions of sections 74, 75 and 76 shall also be subject to the provisions of any regulation raising any maximum or minimum monthly salary prescribed in those sections with reference to the respective powers of the board, the chairman and the executive officer over the staff.

NOTE.—See section 297 (1) (f)

Special provisions as to certain servants.

78. (1) A board shall contribute to the pension and leave allowances of any servant—

Pension and dismissal in case of Government servants employed by board or vice versa.

- (a) whose services are lent or transferred by Government to the board, or
 (b) whose services are lent or transferred by the board to Government, or

(c) who is employed partly by Government and partly by the board.

(2) Such contribution shall be to the extent prescribed by any general rules or special orders made by the Governor General in Council.

(3) A board shall not, without the assent of Government, dispense with the services of any servant described in clause (a) or (c) of sub-section (1) or finally dismiss from its service any servant described in clause (b) of sub-section (1), unless it has given Government at least six months' notice.

(4) In this section "Government" shall mean the Government of India or any Local Government.

NOTE 1.—For the conditions on which the services of Government officers are lent to boards and on which the latter may make contributions in this behalf, see pages 317 and 318 of this Manual.

NOTE 2.—See section 120 (3) (c)

79. (1) In every case where a board is entitled to pay a salary to any officer or servant, it shall, subject to any regulations in this behalf, be entitled to pay leave allowances to such officer or servant.

NOTE.—See section 297 (1) (h) See also page 316 of this Manual for a rule by the Local Government.

(2) A board may establish and maintain a provident fund and may itself contribute thereto

NOTE.—For rules made by Government as to establishment of provident funds, see pages 315 and 316 of this Manual See also section 297 (1) (i)

(3) A board may grant a gratuity, upon his retirement, to any servant of the board who is excluded from participation in the benefits of the provident fund.

(4) The board may, with the previous sanction of the Local Government, grant, or arrange for the purchase of, an annuity to—

(a) any servant who, at the date of his retirement, has not been contributing to a provident fund established under sub-section (2) or has contributed thereto for a period of less than 10 years, and

(b) any officer or servant injured, otherwise than by reason of his own default, in the execution of his duty, or where such injury results in death, the family of such officer or servant.

(5) A board may, with the like sanction, instead of taking action under clause (b) of sub-section (4), grant a compassionate allowance to an officer or servant referred to therein, or to the family of such officer or servant.

NOTE.—See section 297 (1) (k)

80. The provisions of section 79 shall be subject to the condition that the board shall not, without the special sanction of the Local Government, grant to any officer or servant or to

Limitation of powers conferred by the previous section.

his family a pension, annuity or gratuity greater in amount than that to which he or it would have been entitled, under any general or special orders of the Governor General in Council or the Local Government if the service qualifying for the pension, annuity or gratuity had been service under Government for the same time on the same pay, and in other respects of the same character.

Liability of members, officers and servants.

81. Every person shall be liable for the loss, waste or misapplication of any money, or other property, belonging to the board, if such loss, waste or misapplication is a direct consequence of his neglect or misconduct while a member of the board, and a suit for compensation may be instituted against him by the board with the previous sanction of the Commissioner, or by the Local Government in the name of the Secretary of State in Council.

82. (1) A member of a board who, otherwise than with the permission in writing of the Commissioner, knowingly acquires or continues to have, directly or indirectly, by himself or his partner, any share or interest in any contract or employment, with, by, or on behalf of, the board, shall be deemed to have committed an offence under section 168 of the Indian Penal Code.

Penalty on member acquiring interest in contract, etc.
NOTE—See also section 40 (1) (d) and (e).

(2) Provided that a person shall not be deemed for the purposes of sub-section (1) to acquire, or continue to have, any share or interest in a contract or employment by reason only of his—

- (a) having a share or interest in any lease, sale or purchase of land or buildings, or in any agreement for the same, provided that such share or interest was acquired before he became a member, or
- (b) having a share in a joint stock company which shall contract with, or be employed by, or on behalf of, the board, or
- (c) having a share or interest in a newspaper in which an advertisement relating to the affairs of the board is inserted, or
- (d) holding a debenture or otherwise being interested in a loan raised by, or on behalf of, the board, or
- (e) being retained by the board as a legal practitioner,
- (f) having a share or interest in the occasional sale of an article in which he regularly trades to the board to a value not exceeding in any one year,

such amount as the board, with the sanction of the Government, fixes in this behalf, or

NOTE.—The power of the Local Government under this clause has been delegated to Commissioners, see page 362, of this Manual

(g) being a party to an agreement made with the board under the provisions of section 196 (c) or of section 229.

83. (1) A person who has, directly or indirectly, by himself or his partner, a share or interest in a contract with, by, or on behalf of, a board or in any employment with, under, by, or on behalf of, a board, other than as a municipal servant, shall be disqualified for being a servant of such board.

(2) A municipal servant who shall acquire or continue to have, directly or indirectly, by himself or his partner, a share or interest in any such contract or employment as aforesaid shall cease to be a municipal servant, and his office shall become vacant.

(3) A municipal servant who knowingly acquires or continues to have, directly or indirectly, a share or interest in a contract or, except in so far as concerns his employment as a municipal servant, in any employment with, under, by, or on behalf of, a board of which he is a servant, shall be deemed to have committed an offence under section 168 of the Indian Penal Code.

(4) Nothing in this section shall apply to any such share or interest in a contract or employment with, under, by, or on behalf of, the board as is referred to in clauses (b), (d), and (g) of sub-section (2) of section 82, or to any share or interest acquired or retained, with the permission of the Commissioner, in any lease, sale or purchase of land or buildings, or in any agreement for the same.

84. Every officer or servant of a board shall be deemed to be a public servant within the meaning of the Indian Penal Code; and in the definition of "legal remuneration" in section 161 of that Code, the word "Government" shall, for the purposes of this section, be deemed to include a board.

85. (1) A sweeper employed by a board who,—
(a) except in accordance with the terms of a written contract of service, or with the permission of the board, resigns or abandons his employment, or

(b) without a reasonable cause of which notice has, when possible, been given to the board, absents himself from his duties,

Provision against servants being interested in contract, etc.

All officers, and servants of a board to be deemed public servants.

Penalty on specified municipal servants for failure to discharge their duties

shall be liable upon conviction to imprisonment which may extend to two months.

(2) The Commissioner may direct that on and from a specified future date the provisions of sub-section (1) shall apply also to any other specified class of servants employed by a board whose functions intimately concern the public health or safety :

Provided that when a Commissioner makes an order under this sub-section he shall forthwith forward a copy thereof, with a statement of his reasons for making it, to the Local Government, which may thereupon rescind the order or direct that it continue in force, with or without modification, permanently or for such period as it thinks fit

CHAPTER III.

CONDUCT OF BUSINESS.

Municipal meetings and proceedings.

86. (1) There shall be at least one meeting of the board in every month to be held on a day fixed by regulation or of which notice has been given in a manner provided by regulation in this behalf.

Meetings of a board
NOTE.—See section 297 (1) (a) and (b).

(2) The chairman may, whenever he thinks fit, and shall, upon a requisition made in writing by not less than one-fifth of the members of the board, convene a meeting.

NOTE.—See section 51 (a). The powers of the chairman under this sub section vest, in the absence of the chairman, in the vice-chairman [section 55 (1) (b)].

(3) A meeting may be adjourned until the next or any subsequent day, and an adjourned meeting may be further adjourned in like manner.

(4) Every meeting shall be held at the municipal office (if any) or other convenient place of which notice has been duly given.

87. (1) Subject to any provision to the contrary made by regulation in this behalf, any business may be transacted at any meeting :

Transaction of busi-
ness at meetings.

(2) Provided that no business which is required to be transacted by a special resolution shall be transacted unless previous notice of the intention to transact such business has been given.

NOTE.—While sub section (2) provides that no business which requires a special resolution may be transacted unless it has been specified in the notice calling the meeting, it is open to a board to make a regulation under section 297(1) (c) specifying what notice (if any) is to be given of ordinary business.

88. (1) It shall be necessary for the transaction of any business other than business which is required to be transacted by a special resolution that not less than one-third of the total number of members of the board for the time being shall be present.

Quorum.

(2) It shall be necessary for the transaction of business which is required to be transacted by special resolution that not less than one-half of such members shall be present:

NOTE 1.—In sub-sections (1) and (2) the distinction in the Act of 1900 between ordinary and special meetings is replaced by a provision that the transaction of special kinds of business shall be done by special resolution, and that for a special resolution a special quorum shall be required.

NOTE 2.—These sub sections have also been amended in order to make it clear that the percentage of members required to constitute a quorum is a percentage of the number of members for the time being and not a percentage of the total number of members fixed for the constitution of the board under section 9, 10 or 11.

(3) Provided that when it is necessary to postpone any business at a meeting for want of the prescribed quorum, the chairman, after the transaction of such business as can be transacted, shall adjourn the meeting to another date, and the business postponed for want of the prescribed quorum shall be transacted on such date, or in the event of a further adjournment of the meeting to a subsequent date, on such subsequent date, notwithstanding any deficiency in the number of members present.

NOTE.—Amendments were introduced in this sub section in order to make it clear that, when a meeting or transaction of business at a meeting is adjourned for want of the necessary quorum, if it is not possible to transact all the business at the adjourned meeting, the rule that no quorum is required for such adjourned meeting continues to apply to any subsequent adjourned meeting thereof.

89. If at a meeting neither the chairman nor a vice-chairman is present, the members present shall elect one of their number to be the chairman of the meeting, and such chairman shall perform all the duties, and may exercise all the powers, of the chairman of a board when presiding at a meeting.

NOTE.—See sections 51 (a) and 55 (1) (a) and 91.

90. Every meeting shall be open to the public unless the chairman thereof considers that the public should be excluded during the whole or any part of the meeting.

91. Where, at a meeting of the board, any member or other person refuses to comply with any direction of the chairman ruling any business, discussion or matter out of order, or otherwise regulating the conduct of members or of business, or where any member or person wilfully disturbs the meeting, the chairman may require that member or person to withdraw from the meeting and, in the event of his omitting to do so, may employ against him such force as is necessary, or as in good faith he believes to be necessary, for the purpose of removing and excluding him from the meeting.

NOTE.—See sections 51 (a) and 55 (1) (a).

92. (1) All questions which may come before a meeting of a board shall be decided by a majority of the votes of the members present and voting.

Decision by vote.

NOTE.—The words "and voting" were added to make it clear that it is only a majority of the votes of the members actually voting that is required and not a majority of the members present, whether voting or not.

(2) In case of an equality of votes, the chairman of the meeting shall have a second or casting vote.

(3) The foregoing provisions of this section shall be subject to the provisions of sub-section (6) of section 94 and of any other provision of, or under, this or any other enactment requiring a resolution to be supported by any proportion or number of the members.

NOTE.—Section 103 contains such a provision.

93. The Sanitary Engineer, the Sanitary Commissioner or Deputy Sanitary Commissioner, the Civil Surgeon of the district, the Executive Engineer, the Inspector of Schools, and any other officer specially authorized by the Local Government in this behalf shall be entitled to attend a meeting of the board and to address the board on any matter affecting their respective departments.

Right of certain officers to attend and speak at meetings

NOTE.—The designations of "Sanitary Engineer," "Sanitary Commissioner" and "Deputy Sanitary Commissioner" have since been altered to "Superintending Engineer, Public Health department," "Director of Public Health" and "Assistant Deputy Director of Public Health" respectively.

94. (1) The names of the members present, and the proceedings held and resolutions passed, at a meeting of a board shall be entered in a book to be called the minute book.

The minute book and resolutions.

NOTE.—For inspection of minute books by tax payers and electors, see section 323

(2) The minutes shall be read out at the meeting, or the next ensuing meeting, and, after being passed as correct by the members (or a majority of them) present at the reading who were also present at the proceedings recorded in the minutes, shall be certified as passed by the signature of the chairman of the meeting at which they are passed.

NOTE.—It is to be noted that while the question of the accuracy of the minutes may be questioned when read out under this sub-section and may be voted upon, no member is entitled to vote thereon unless he was present at the meeting to which the minutes relate.

(3) Every resolution passed by a board at a meeting shall, where it is possible, be published in a local paper published in English and in a local paper published in vernacular, or, where both such papers do not exist, in a local paper published in one or other of such languages, and, in default of any local paper, in such manner as the Local Government may by rule prescribe.

NOTE 1.—It is to be noted that where there are local papers published in English and in vernacular a board is required to publish its resolutions in both languages.

NOTE 2.—For a rule made by the Local Government with reference to this sub-section, see page 357 of this Manual.

(4) Copies of every resolution passed by a board at a meeting shall, within ten days from the date of the meeting, be forwarded to the Commissioner and the District Magistrate.

NOTE.—See section 50 (c).

(5) When, subsequent to action being taken in respect of any resolution under sub-section (3) or (4), but before the minutes recording the resolution are signed as required by sub-section (2), any alteration is made in the wording of such minutes the alteration shall be notified by publication or communicated to the Commissioner and the District Magistrate, as the case may be.

NOTE.—See section 50 (c).

(6) A resolution of a board shall not be modified or cancelled within six months after the passing thereof—

- (a) unless previous notice has been given setting forth fully the resolution which it is proposed to modify or cancel and the motion or proposition for the modification or cancellation of such resolution, and
- (b) except by a resolution supported by not less than one-half of the total number of members of the board for the time being.

Conduct of correspondence, accounts, budgets, etc.

95. The following matters shall be regulated and governed by rules made by the Local Government, namely—

Conduct of correspondence, accounts, budgets, etc.

- (a) the intermediate office or offices, if any, through which correspondence between boards and the Local Government or officers of the Local Government and representations by the board addressed to the Local Government shall pass;

NOTE.—For rules under this clause, see page 256 of this Manual

- (b) the preparation of plans and estimates for works which are to be partly or wholly constructed at the expense of the board;
- (c) the authority by whom and the conditions subject to which such plans and estimates may be sanctioned;
- (d) the agency by which such plans and estimates shall be prepared and by which works shall be carried out;

NOTE.—For rules made under clauses (b), (c) and (d), see pages 281 to 293 of this Manual.

- (e) the accounts to be kept by boards, the manner in which accounts shall be audited and published.

and the power of auditors in respect of disallowance and surcharge;

NOTE.—For rules made under this clause, see pages 211 and 215 of this Manual and the Municipal Account Code.

(f) the date before which a meeting shall be held for the sanction of the budget;

(g) the method and forms to be adopted in the preparation of budgets;

(h) the conditions subject to which a board in respect of which an order has been issued under section 102 shall be entitled to vary or alter its budget; and

NOTE.—For rules made under clauses (f), (g) and (h), see pages 225 to 244 of this Manual

(i) the returns, statements, and reports to be submitted by boards.

NOTE.—For rules made under this clause, see pages 215 to 236 of this Manual

Contracts.

96. (1) The sanction of the board by resolution is required in the case of every contract—

(a) for which budget provision does not exist, or

(b) involving a value or amount exceeding one thousand rupees in the case of a contract by the board of a city and two hundred and fifty rupees in any other case.

(2) Any contract other than a contract of either description specified in sub-section (1), may be sanctioned by resolution of the board, or by a committee of the board (not being an advisory committee) empowered in this behalf by regulation, or by any one or more than one officer or servant of the board so empowered.

(3) Provided that where the plans and estimates of a project have in accordance with any rule made in this behalf, been sanctioned by the board, and the execution of the work has been entrusted by the board to an engineer in its service or employment, the board may with the previous sanction of the Commissioner, empower by resolution such engineer to sanction all contracts, or any one or more contracts of any particular description required for the execution of the project, and may in like manner impose any condition or restriction on the exercise of the power so conferred.

NOTE.—See section 95 (c)

97. (1) Every contract made by or on behalf of a board whereof the value of the amount exceeds Rs. 250 shall be in writing.

Execution of contracts.

(2) Every such contract shall be signed—

(a) by the chairman or a vice-chairman and by the executive officer or a secretary, or

(b) by any person or persons empowered under sub-section (2) or (3) of the previous section to sanction the contract if further and in like manner empowered in this behalf by the board.

(3) If a contract to which the foregoing provisions of this section apply is executed otherwise than in conformity therewith it shall not be binding on the board.

NOTE.—For use of the common seal in connexion with contracts, see instructions at page 338 of this Manual.

98. Where the Indian Registration Act, 1908, or any rule made thereunder, requires or permits registration of instruments, any act to be done with reference to a document by a person executing or claiming under the same, and the document has been executed on behalf of a board or is a document under which a board claims, the act may, notwithstanding anything to the contrary contained in the aforesaid enactment or in any rule thereunder, be done by the chairman, the executive officer or a secretary of the board or by any other officer of the board empowered by regulation in this behalf.

The budget.

99. (1) Every board shall have prepared, and laid before it, at a meeting to be held in every year before such date as is fixed by rule in this behalf, a complete account of the actual and expected receipts and expenditure for the year ending on the thirty-first day of March next following such date together with a budget estimate of the income and expenditure of the board for the year commencing on the first day of April next following.

NOTE.—See section 95 (f) and (g) and rules 1 to 3 at page 235 of this Manual.

(2) Subject to the provisions of section 102 the board shall at such meeting decide upon the appropriations and the ways and means contained in the budget estimate and by special resolution, sanction a budget, which shall be submitted to the Local Government or to such officers as the Local Government by order directs in this behalf.

NOTE.—Under the orders at page 244 of this Manual copies of the budget must be submitted for information to the Commissioner and the District Magistrate and copies of the budget estimates for the maintenance of water-works or drainage works to the Superintending Engineer, Public Health department.

(3) Subject to the like provisions the board may vary or alter from time to time, as circumstances may render desirable, by special resolution, the budget sanctioned under sub-section (2).

100. As soon as may be after the first day of October a revised budget for the year shall be framed and such revised budget shall, so far as may be, be subject to all the provisions applicable to a budget made under section 99.

The revised budget.

NOTE.—See also rule 5 at page 235 of this Manual.

101. In framing a budget a board shall provide for the maintenance of such minimum closing balance (if any) as the Local Government may by order prescribe.

Minimum closing balance shown in budget.
 NOTE.—The powers of the Local Government under this section have been delegated to the Commissioner. See also the instructions at pages 243 and 244 of this Manual.

102. Where in the opinion of the Local Government the condition of indebtedness of any board is such as to make the control of Government over its budget desirable, the Local Government may, by order declaring that such is the case, direct that the budget of such board shall be subject to the sanction of the Local Government or of the Commissioner, and that the power to vary or alter the budget under sub-section (3) of section 99 shall be subject to conditions to be prescribed by rule.

NOTE.—See rule 4 at page 235 of this Manual.

103. (1) Where a budget has been passed the board shall not incur any expenditure under any of the heads of the budget, other than a head providing for the refund of taxes, in excess of the amount passed under that head, without making provision for such excess by the variation or alteration of the budget.

(2) Where any expenditure under any head providing for the refund of taxes is incurred in excess of the amount passed under that head, provision shall be made without delay for such expenditure by the variation or alteration of the budget.

Committees and joint committees.

104. (1) A board may—

(a) by regulation establish such committees as it thinks fit, for the purpose of exercising such powers, performing such duties or discharging such functions as may be delegated to a committee under section 112, and

Appointment of committees.
 NOTE.—See section 297 (1) (d)

(b) by resolution appoint such of its members as it thinks fit for a period not exceeding one year to any committee so established, and

(c) by resolution remove any member appointed under clause (b):

(2) Provided that a board may from time to time by resolution establish, and appoint the members of one, or more than one, advisory committee for the purpose of inquiring into

and reporting on any matter in respect of which a decision of the board is required by or under this Act.

105. (1) Notwithstanding anything contained in this Act, it shall be lawful for a board by a resolution supported by not less than one-half of the whole number of members for the time being, to appoint as members of a committee any person of either sex who are not members of the board, but who, in the opinion of the board, possess special qualifications for serving on such committee:

Provided that the number of persons so appointed on a committee shall not exceed one-third of the total number of the members of the committee.

NOTE.—See note 2, section 89 (2).

(2) All the provisions of this Act, and of any rules relating to the duties, powers, liabilities, disqualifications, and disabilities of members shall, save as regards a disqualification on the grounds of sex, be applicable, so far as may be, to such persons.

106. A vacancy occurring in any committee may at any time be filled up by the appointment by the board, in the manner prescribed by section 104, or section 105, of another member or person.

107. (1) The board may by resolution appoint a chairman for any committee.

(2) In default of a chairman being appointed by the board, a committee shall appoint its own chairman from among its members.

108. (1) The provisions of sub-sections (1) and (2) of section 92, of section 93, and of sub-sections (1), (2), (4), (5) and (6) of section 94 shall apply to the proceedings of committees of a board, as if the words "a committee" were substituted for the words "a board" or "the board" wherever they occur therein.

NOTE.—See section 50 (c)

(2) Committees may meet and adjourn as they think proper, but the chairman of the committee may, whenever he thinks fit, and shall, upon the written request of the chairman of the board or of not less than two members of the committee, call a meeting of the committee.

(3) Subject to the provision contained in sub-section (4) no business shall be transacted at any meeting unless

more than one-fourth of the members of the committee are present thereat.

(4) Where it is necessary to postpone any business at a meeting of a committee for want of the prescribed quorum, the procedure specified in sub-section (3) of section 88 shall be followed.

109. (1) The board may at any time call for any extract ^{Subordinate} of from any proceedings of any committee ^{committees to board} and for any return, statement, account or report concerning or connected with any matter with which the committee has been authorized or directed to deal.

(2) Every committee shall, with all convenient speed, comply with any requisition of the board made under sub-section (1).

NOTE—See notes on section 53.

110. (1) A board may, and if so required by the Local Government, shall combine with one, or ^{Joint committees.} more than one, other assenting local authority to appoint, by means of a written instrument subscribed by the local authorities concerned, a joint committee for the purpose of transacting any business in which they are jointly interested.

(2) Such instrument shall prescribe the number of members who shall be chosen by each local authority to represent it upon the joint committee, the person who shall be chairman thereof, the powers being powers exercisable by one or more of the concurring local authorities, which may be exercised by the joint committee, and the method of conducting the proceedings and correspondence thereof.

(3) Such instrument may from time to time be varied or rescinded by a further instrument subscribed by all the local authorities concerned, and, in the event of the rescission of any instrument under this sub-section, all proceedings thereunder shall be deemed inoperative with effect from a date to be specified in such further instrument.

(4) Any difference of opinion arising in the course of any proceedings under the foregoing provisions of this section between two or more local authorities shall be decided by reference to the Local Government under section 325.

NOTE 1.—For definition of "local authority," see section 4 (25) of the United Provinces General Clauses Act (I of 1901)

NOTE 2.—See section 325 (2).

NOTE 3.—For certain powers of control which the Commissioner or the District Magistrate may exercise over joint committees, see sections 33 and 31.

Exercise and delegation of powers by board.

111. (1) The powers, duties, and functions specified in the second column of schedule I, with the exception of those against which an entry is shown in the third column of that schedule, may be exercised, and shall be performed or discharged, by a board by resolution passed at a meeting of the board and not otherwise.

(2) Nothing in sub-section (1) shall be construed to prevent a resolution of a board being carried into execution by any agency duly authorized in this behalf by or under this Act, or by a servant of the board acting within the scope of his employment.

NOTE.—See note 1 to section 50 and note to section 297(1)(g).

112. (1) With the exception of a power, duty or function—
Delegation of powers by board—

(a) specified in the second column, and against which no entry is shown in the third column of schedule I;

(b) reserved or assigned to a chairman by clauses (a), (b) and (c) of section 50 or by section 51; and

(c) Where there is an executive officer or a medical officer of health, reserved to the executive officer by section 60 or to the medical officer of health by section 60A

a board may delegate by regulation all or any of the powers, duties or functions conferred or imposed on, or assigned to, a board under this Act.

(2) Except as provided in sub-section (3), a board shall not itself exercise, perform or discharge, or interfere in the exercise, performance or discharge of any power, duty or function which it has delegated under sub-section (1).

(3) The delegation by the board under sub-section (1) of any power, duty or function may be made subject to the condition that all or any orders made in pursuance of such delegation shall be subject to the right of appeal to, or revision by, the board within a specified period.

(4) Nothing in the foregoing provisions of this section shall be deemed to prevent a resolution of a committee of a board being carried into execution by any agency duly authorized in this behalf by or under this Act, or to preclude any servant of the board from acting within the scope of his employment.

NOTE.—See section 297 (1) (g) and note.

Validity of acts and proceedings.

113. (1) No vacancy in a board or in a committee of a board shall vitiate any act or proceeding of a board or of such committee

Presumption
savings

(2) No disqualification, or defect in the election, nomination or appointment, of a person acting as a member of a board or of a committee appointed under this Act, or as the chairman of a meeting of a board or of such committee, shall be deemed to vitiate any act or proceeding of the board or of the committee, if the majority of the persons present at the time of the act being done, or proceeding being taken, were qualified and duly elected or nominated members of the board or committee.

Act 11 of 1919

(3) Until the contrary is proved, any document or minutes which purport to be the record of the proceedings of a board or committee shall, if substantially made and signed in the manner prescribed for the making and signing of the record of such proceedings, be deemed to be a correct record of the proceedings, of a duly convened meeting held by a duly constituted board or committee whereof all the members were duly qualified.

NOTE—See section 91(1) and (2) and section 108(1)

CHAPTER IV.

MUNICIPAL FUND AND PROPERTY.

114. (1) There shall be for each municipality a municipal fund, and there shall be placed to the credit thereof—

Municipalfund

- (a) all sums received by or on behalf of the board;
- (b) all fines realized on conviction under the provisions of this Act or of the Prevention of Cruelty to Animals Act, 1890, or under section 34 of the Police Act, 1861, or under the provision of any Act wherein or whereunder provision is made for the time being credited to the municipality.

(2) Nothing in this section shall affect any obligations of a board arising from a trust legally imposed upon or accepted by it

NOTE—Sub section (2) was added in order to enable boards to keep trust money apart from the municipal fund proper, the need for which provision had been felt in connexion with the Town Improvement Trust Funds held by some of the larger boards.

115. (1) In places where there is a Government treasury or sub-treasury, or a bank to which the Government treasury business has been

Custody and invest-
ment of municipal fund

made over, the municipal fund shall be kept in such treasury, sub-treasury or bank.

(2) In places where there is no such treasury or sub-treasury or bank, the municipal fund may be kept with a banker, or person acting as a banker, who has given such security for the safe custody and repayment on demand of the fund so kept as the Local Government may in each case think sufficient :

(3) Provided that nothing in the foregoing provisions of this section shall be deemed to preclude a board from, with the previous sanction of the Local Government, investing in any of the securities described in section 20 of the Indian Trust Act, 1882, or placing on fixed deposit with a Presidency Bank any portion of its municipal fund which is not required for immediate expenditure.

NOTE.—Sub section (3) now allows a board to place any portion of the municipal fund at interest on fixed deposit with a Presidency Bank.

116. Subject to any special reservation made by the Local Government, all property of the nature hereinafter in this section specified and situated within the municipality shall vest in and belong to the board, and shall, with all other property which may become vested in the board, be under its direction, management, and control, that is to say,—

- (a) all public town walls, gates, markets, slaughter-houses, manure and night-soil dépôts and public buildings of every description which have been constructed or are maintained out of the municipal fund;
- (b) all public streams, lakes, springs, tanks, wells, and works for the supply, storage and distribution of water for public purposes, and all bridges, buildings, engines, materials and things, connected therewith or appertaining thereto, and also any adjacent land not being private property appertaining to any public tank or well;
- (c) all public sewers, drains, culverts and water-courses and all works, materials and things appertaining thereto;
- (d) all dust, dung, ashes, refuse, animal matter or filth or rubbish of any kind, or dead bodies of animals, collected by the board from the streets, houses, privies, sewers, cesspools or elsewhere or deposited in places appointed by the board under section 272

- (e) all public lamps, lamp-posts and apparatus connected therewith or appertaining thereto;
- (f) all land or other property transferred to the board by His Majesty, or by gift, purchase or otherwise for local public purposes; and
- (g) all public streets and the pavements, stones and other materials thereof, and also all trees, erections, materials, implements and things existing on or appertaining to such streets.

117. Where a board for the purpose of exercising any power or performing any duty conferred or imposed upon it by or under this or any other enactment, desires the Local Government to acquire on its behalf, permanently or temporarily, any land or any right in respect of land under the provisions of the Land Acquisition Act, 1894, or of other existing law, the Local Government may, at the request of the board, acquire such land or such right under the aforesaid provisions; and on payment by the board to the Local Government of the compensation awarded thereunder and of the charges incurred by the Local Government in connexion with the proceedings, the land or right, as the case may be, shall vest in the board.

NOTE.—See rules and instructions at pages 259 and 260 of this Manual.

118. Subject to the provisions of the next section and to any condition imposed by the owner of the property, a board may manage and control any property entrusted to its management and control.

NOTE 1.—This section was added in order to make it clear that a board has power to manage and control, e.g., *nazul* land entrusted by Government to its management and control.

NOTE 2.—See section 7(1)(g).

NOTE 3.—See rules and instructions at pages 261 to 267 of this Manual.

119. (1) The management, control and administration of every public institution maintained exclusively out of the municipal fund shall vest in the board.

NOTE.—The word "exclusively" was added to make it clear that the management, etc., of a public institution which is partly maintained by a contribution from a municipal fund does not vest in the board.

(2) Any other public institution may be vested in, placed under the management, control and administration of, the board; provided that the extent of the independent authority of the board in respect thereof may be prescribed by rule.

(3) All property, endowments and funds belonging to any public institution vesting in, or placed under the management, control and administration of, a board shall be held by the board in trust for the purpose, to which such property, endowments and funds were lawfully applicable at the time when the institution became so vested or was so placed:

(4) Provided that nothing in the foregoing provisions of this section shall be held to prevent the vesting of any trust property in the Treasurer of Charitable Endowments under the Charitable Endowments Act, 1890.

120. (1) The municipal fund and all property vested in a board shall be applied for the purposes, express or implied, for which, by or under this or any other enactment, powers are conferred or duties or obligations are imposed upon the board.

NOTE.—See in particular sections 7 and 8

(2) Provided that the board shall not incur any expenditure for acquiring or renting land beyond the limits of the municipality or for constructing any work beyond such limits except—

(a) with the sanction of the Local Government, and

(b) on such terms and conditions as the Local Government imposes:

NOTE 1.—This sub-section governs all expenditure of a board whether obligatory under section 7 or optional under section 8, and requires the sanction of the Local Government to expenditure on land or works outside municipal limits.

NOTE 2.—This sub-section read with section 8(1)(n) and (2) enables a board, in such matters as water works, drainage works, tramways, light railways, etc., in which more than one local authority or public body may be jointly interested, to either contribute towards the cost of constructing or maintaining such works where such works are managed by another local authority or body or to itself construct and maintain such works and to extend the benefit of such works to an area outside municipal limits; but in either case the sanction of the Government or of the Commissioner is required. See also sections 110 and 325

(3) Provided also that priority shall be given, in the order set forth below, to the following liabilities and obligations of a board—

(a) liabilities and obligations arising from a trust legally imposed upon, or accepted by, the board:

NOTE.—See also section 114(2) and note.

(b) the repayment of, and the payment of interest on, any loan incurred under the provisions of the Local Authorities Loans Act, 1914:

NOTE.—For the Local Authorities Loans Act and rules thereunder, see pages 502 to 512 of this Manual

(c) the payment of establishment charges, including such contributions as are referred to in section 78, and the salary, allowances and pension of an executive officer appointed by Government;

- (d) any sum ordered to be paid from the municipal fund under sub-section (3) of section 35, sub-section (2) of section 36, section 126, sub-section (3) of section 163, or sub-section (3) of section 320.

NOTE.—The income of the municipal fund is exempted from income-tax (Government of India notification no. 2762, dated the 6th June, 1890).

121. (1) When by reason of a notification under section 3 any local area ceases to be a municipality and is immediately placed under the control of some other local authority, the municipal fund and property vesting in the board shall vest in such other local authority, and the liabilities of the board shall be transferred to such other local authority.

(2) When, in like manner, any local area ceases to be a municipality and is not immediately placed under the control of another local authority, the balance of the municipal fund and other property vesting in the board shall vest in His Majesty, and the liabilities of the board shall be transferred to the Secretary of State in Council.

122. (1) When by reason of a notification under section 3 any local area ceases to be a municipality and is immediately placed under the control of some other local authority, such portion of the municipal fund and other property vesting in the board shall vest in that other local authority and such portion of the liabilities of the board shall be transferred to that other local authority, as the Local Government, after consulting the board and that other local authority, declares by notification.

(2) When, in like manner, any local area ceases to be included in a municipality and is not immediately placed under the control of some other local authority, such portion of the municipal fund and other property vesting in the board shall vest in His Majesty and such portion of the liabilities of the board shall be transferred to the Secretary of State in Council as the Local Government, after consulting the board and considering any representations made by the inhabitants of the excluded area, declares by notification:

(3) Provided that where an excluded local area is placed under the control of a local authority not existing at a date previous to the exclusion, the Local Government, before making a declaration under sub-section (1), shall take into consideration any representation made by the inhabitants of the excluded area:

(4) Provided also that the foregoing provisions of this section shall not apply in any case where the circumstances, in the opinion of the Local Government, render undesirable the transfer of any portion of the municipal fund or liabilities.

123. Any municipal fund or portion of a municipal fund or other property of a board accruing under the provisions of section 121 or 122 to His Majesty shall be applied in the first place to satisfy any liabilities of the board transferred under such provisions to the Secretary of State in Council, and secondly for the benefit of the inhabitants of the local area.

124. (1) Subject to any restriction imposed by or under this Act, a board may transfer by sale, mortgage, lease, gift, exchange or otherwise any property vested in the board, not being property held by it on any trust the terms of which are inconsistent with the right to so transfer.

NOTE.—For restrictions imposed under the Act, see section 127 (b) and note.

(2) Notwithstanding anything contained in sub-section (1) the board may, with the sanction of the Local Government, transfer to His Majesty any property vested in the board, but not so as to affect any trust or public rights to which the property is subject.

(3) Provided that every transfer under sub-section (1), other than a lease for a term not exceeding one year, shall be made by instrument in writing sealed with the common seal of the municipality and otherwise complying with all conditions in respect of contracts imposed by or under this Act.

125. The board may make compensation out of the municipal fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the board, its officers or servants under this or any other enactment or vested in the Local Government, the Commissioner or the District Magistrate under section 34, and shall make such compensation where the person sustaining the damage was not himself in default in the matter in respect of which the power was exercised.

NOTE 1.—The section applies whether the powers are conferred by this or any other Act.

NOTE 2.—For determination of amount of compensation, see section 321.

NOTE 3.—For cases in which compensation is payable in connexion with orders passed on building applications, see section 187 and 222(5); in connexion with demolition of projections, see section 211; in connexion with removal of roofs and walls made of inflammable materials, etc., see section 527(2); in connexion with the prohibition of cultivation of crops, use of manure or methods of irrigation, see section 262 (2).

NOTE 4.—For destruction of dogs, see section 231.

126. (1) When special police protection is, in the opinion of the Local Government, requisite on the occasion of a fair, agricultural show or industrial exhibition managed by a board, the Local Government may provide such protection, and the board shall pay the whole charge thereof or such portion of such charge as the Local Government considers equitably payable by it.

(2) If the sum charged is not paid the District Magistrate may make an order directing the person having the custody of the municipal fund to pay the expense from such fund.

NOTE.—For the recovery of such charges and the priority which they have over other charges against the municipal fund, see section 120(3)(d).

127. The following matters shall be regulated and governed by rules made by the Local Government under section 296, namely,—

Other matters relating to municipal fund and property

(a) the authority on which money may be paid from the municipal fund;

NOTE.—For rules made under this clause, see the Municipal Account Code.

(b) the conditions on which property may be acquired by the board or on which property vested in the board may be transferred by sale, mortgage, lease, exchange or otherwise; and

NOTE.—For rules made under this clause, see pages 260 and 261 of this Manual.

(c) any other matter relating to the municipal fund or municipal property in respect of which the Act makes no provision or insufficient provision and provision is necessary.

NOTE.—See note on clause (a).

CHAPTER V.

MUNICIPAL TAXATION.

Imposition and alteration of taxes.

128. (1) Subject to any general rules or special orders of the Local Government in this behalf, the taxes which a board may impose in the whole or any part of a municipality are—

Taxes which may be imposed.

Act XXII
1920.

NOTE.—For general rules and orders, see pages 215 to 231 of this Manual.

(i) a tax on the annual value of buildings or lands or of both;

NOTE 1.—“Annual value” is defined in section 110. There is now no limit to the rate at which this tax may be imposed.

NOTE 2.—For liability to payment of this tax, see section 140.

(4) Provided also that the foregoing provisions of this section shall not apply in any case where the circumstances, in the opinion of the Local Government, render undesirable the transfer of any portion of the municipal fund or liabilities.

123. Any municipal fund or portion of a municipal fund or other property of a board accruing under the provisions of section 121 or 122 to His Majesty shall be applied in the first place to satisfy any liabilities of the board transferred under such provisions to the Secretary of State in Council, and secondly for the benefit of the inhabitants of the local area.

Application by Gov.
ernment of funds and
property accruing to it
under section 121 or 122.

124. (1) Subject to any restriction imposed by or under this Act, a board may transfer by sale, mortgage, lease, gift, exchange or otherwise any property vested in the board, not being property held by it on any trust the terms of which are inconsistent with the right to so transfer.

Power of board
to transfer property

NOTE.—For restrictions imposed under the Act, see section 127 (b) and note.

(2) Notwithstanding anything contained in sub-section (1) the board may, with the sanction of the Local Government, transfer to His Majesty any property vested in the board, but not so as to affect any trust or public rights to which the property is subject.

(3) Provided that every transfer under sub-section (1), other than a lease for a term not exceeding one year, shall be made by instrument in writing sealed with the common seal of the municipality and otherwise complying with all conditions in respect of contracts imposed by or under this Act.

125. The board may make compensation out of the municipal fund to any person sustaining any damage by reason of the exercise of any of the powers vested in the board, its officers or servants under this or any other enactment or vested in the Local Government, the Commissioner or the District Magistrate under section 34, and shall make such compensation where the person sustaining the damage was not himself in default in the matter in respect of which the power was exercised.

Payment of compensa-
tion from municipal
fund

NOTE 1.—The section applies whether the powers are conferred by this or any other Act.

NOTE 2.—For determination of amount of compensation, see section 321.

NOTE 3.—For cases in which compensation is payable in connexion with orders passed on building applications, see section 183 and 222(5). in connexion with demolition of projections, see section 211, in connexion with removal of roofs and walls made of inflammable materials, etc., see section 237(2); in connexion with the prohibition of cultivation of crops, use of manure or methods of irrigation, see section 242 (2).

NOTE 4.—For destruction of dogs, see section 251.

126. (1) When special police protection is, in the opinion of the Local Government, requisite on the occasion of a fair, agricultural show or industrial exhibition managed by a board, the Local Government may provide such protection, and the board shall pay the whole charge thereof or such portion of such charge as the Local Government considers equitably payable by it.

(2) If the sum charged is not paid the District Magistrate may make an order directing the person having the custody of the municipal fund to pay the expense from such fund.

NOTE.—For the recovery of such charges and the priority which they have over other charges against the municipal fund, see section 120(3)(d).

127. The following matters shall be regulated and governed by rules made by the Local Government under section 296, namely,—

(a) the authority on which money may be paid from the municipal fund;

NOTE.—For rules made under this clause, see the Municipal Account Code

(b) the conditions on which property may be acquired by the board or on which property vested in the board may be transferred by sale, mortgage, lease, exchange or otherwise; and

NOTE.—For rules made under this clause, see pages 260 and 261 of this Manual

(c) any other matter relating to the municipal fund or municipal property in respect of which the Act makes no provision or insufficient provision and provision is necessary.

NOTE.—See note on clause (a).

CHAPTER V.

MUNICIPAL TAXATION.

Imposition and alteration of taxes.

128. (1) Subject to any general rules or special orders of the Local Government in this behalf, the taxes which a board may impose in the whole or any part of a municipality are—

Taxes which may be imposed.

Act XXX 1920.

NOTE.—For general rules and orders, see pages 215 to 231 of this Manual.

(i) a tax on the annual value of buildings or lands or of both;

NOTE 1.—“Annual value” is defined in section 110. There is now no limit to the rate at which this tax may be imposed.

NOTE 2.—For liability to payment of this tax, see section 142.

- (ii) a tax on trades and callings carried on within the municipal limits and deriving special advantages from, or imposing special burdens on, municipal services;

NOTE.—This tax as compared with (iu) and (ix) may be imposed only on trades and callings carried on within municipal limits. It is also a tax on special trades and callings as compared with (iu) which is a general tax.

- (iii) a tax on trades, callings and vocations including all employments remunerated by salary or fees;

NOTE 1.—As this is a general tax it is provided in sub-section (2) that it may not be imposed at the same time as the tax on circumstances and property. Neither (ii) nor (iii) includes *zamindari*, so that if a board desires to tax zamindars it must impose tax (ix).

NOTE 2.—Under the orders at page 231 of this Manual this tax may not be imposed without a reference to the Government of India.

- (iv) a tax on vehicles and other conveyances plying for hire or kept within the municipality or on boats moored therein;

NOTE 1.—The clause was amended in order to render liable to this tax vehicles which ply for hire within municipal limits, but which are not kept within municipal limits, and also in order to enable hill municipalities to tax conveyances other than those included in the definition of "vehicle" in section 2(24).

NOTE 2.—The power to tax does not include the power to regulate. Such power can, however, be taken by byelaws under section 298H(b), (c) and (d).

- (v) a tax on dogs kept within the municipality;

NOTE.—Instead of imposing a tax on dogs boards may find it more convenient to make byelaws under section 298H (h) to (l) and to impose a registration fee under those byelaws.

- (vi) a tax on animals used for riding, driving, draught or burden, when kept within the municipality;

NOTE.—See note 2 on clause (iv).

- (vii) a toll on vehicles and other conveyances, animals, and laden coolies entering the municipality;

NOTE.—This clause enables a toll on laden carts and animals to be combined with a toll on laden coolies.

- (viii) an octroi on goods or animals brought within the municipality for consumption or use therein;

- (ix) a tax on inhabitants assessed according to their circumstances and property;

NOTE.—For definition of "inhabitant" see section 2 (7).

- (x) a water-tax on the annual value of buildings or lands or of both;

NOTE 1.—See note on clause (i).

NOTE 2.—For restrictions on the imposition of this tax, see section 129.

NOTE 3.—For the obligations of a board imposing this tax, see sections 228, 231 and 232.

- (xi) a scavenging tax;

NOTE.—For restrictions on the imposition of this tax, see section 130.

(xii) a tax for the cleansing of latrines and privies;

NOTE 1.—For restrictions on the imposition of this tax, see section 129.

NOTE 2.—This clause enables a board to undertake the cleansing of latrines and privies without undertaking at the same time all the other duties mentioned in the definition of "house scavenging" in section 195 which are otherwise duties if tax (xii) is imposed.

NOTE 3.—For liability to payment to taxes, see section 130.

(xiii) a tax on goods imported into or exported from any municipality in which an octroi was in force on the sixth day of July, 1917, or with the previous sanction of the Governor General in Council, any other municipality;

Act I of 1917

(xiiiA) any other tax which, under rules made under clause (a) of section 80A, sub-section (3) of the Government of India Act, a local authority may be authorized to impose by any law made by the local legislature without the previous sanction of the Governor General;

Act XXXV of 1920

(xiv) any tax not authorized under clauses (i) to (xiiiA) to the proposals for imposing which sanction has been given by the Local Government and confirmed by the Governor General in Council under sub-section (3) of section 133 :

(2) Provided that taxes under clauses (iii) and (ix) of sub-section (1) shall not be levied at the same time, nor shall an octroi on goods under clause (viii) of sub-section (1) and a tax under clause (xiii) of sub-section (1) be levied at the same time.

Act I of 1918.

NOTE.—Section 334(2)(a) prevents this subsection having retrospective effect. It therefore applies only to tax imposed on or after July 1, 1916.

129. The imposition of a tax under clause (x) of sub-section (1) of section 128 shall be subject

Restrictions on the imposition of water tax.

to the following restrictions, namely,—

- (a) that the tax shall not be imposed on land exclusively used for agricultural purposes, or, where the unit of assessment is a plot of land or a building as hereinafter defined, on any such plot or building of which no part is within a radius, to be fixed by rule in this behalf for each municipality, from the nearest stand-pipe or other water-work whereat water is made available to the public by the board; and

NOTE.—A rule has been made separately for each municipality in which a water-tax is in force fixing the radius under this clause. See model rule at page 268 of this Manual.

- (b) that the tax is imposed solely with the object of defraying the expenses connected with construction, maintenance, extension or improvement of municipal water-works and that all moneys derived therefrom shall be expended solely on the aforesaid object.

Explanation.—In this section—

- (a) “building” shall include the compound (if any) thereof, and, where there are several buildings in a common compound, all such buildings and the common compound;

NOTE—For definition of “compound,” see section 2 (5).

- (b) “a plot of land” means any piece of land held by a single occupier, or held in common by several co-occupiers, whereof no one portion is entirely separated from any other portion by the land of another occupier or of other co-occupiers or by public property.

NOTE.—The object of this “explanation” is to define the unit of assessment so as to avoid difficulties that arose when part of a building or compound was inside the radius and part outside.

130. The imposition of a tax under clause (xi) or (xii) of sub-section (1) of section 128 shall be subject to the following restrictions, namely,—

Restrictions on the imposition of other taxes.

- (a) that the tax is imposed solely with the object of defraying the expenses connected with the scavenging of houses and buildings or the cleansing of latrines and privies, as the case may be, and that all moneys derived therefrom shall be expended solely on the aforesaid object; and
- (b) that the tax shall not be assessed on any house or building, or leviable from the occupier of any house or building unless the board under section 196, clause (a), undertakes the house-scavenging or the cleansing of the latrines or privies, of such house or building.

131. (1) When a board desires to impose a tax, it shall by special resolution frame proposals specifying—

Framing of preliminary proposals

- (a) the tax, being one of the taxes described in sub-section (1) of section 128, which it desires to impose;
- (b) the persons or class of persons to be made liable, and the description of property or other taxable thing or circumstances in respect of which they are to

be made liable, except where and in so far as any such class or description is already sufficiently defined under clause (a) or by this Act;

(c) the amount or rate leviable from each such person or class of persons;

(d) any other matter referred to in section 153, which the Local Government requires by rule to be specified.

(2) The board shall also prepare a draft of the rules which it desires the Local Government to make in respect of the matters referred to in section 153.

NOTE—All the particulars specified in sub-section (1) must be included in the resolution of the board proposing the imposition of the tax and in the notification of the imposition of the tax under section 135 (2); and a distinction is drawn in sub-sections (1) and (2) between those particulars which are necessary for the definition of the nature and scope of the tax and the rules that must be proposed by the board and made by the Government under sections 153 and 296 showing in detail the manner and machinery of assessment and the method of collection of the tax.

(3) The board shall, thereupon, publish in the manner prescribed in section 94 the proposals framed under sub-section (1) and the draft rules framed under sub-section (2) along with a notice in the form set forth in schedule III.

NOTE—Rules must be previously published for objection by the Government under section 300(1) of the Act. This additional publication by a board of rules for the assessment and collection of a tax is necessary only in cases where a tax is newly imposed or (under section 136) is altered in respect of the matters mentioned in clauses (b) and (c) of sub-section (1) of section 131. It is not necessary when proposals are made merely for the amendment of the rules themselves. Boards are, however, recommended to locally publish for objection, at the same time as they are published by the Local Government, any changes in the rules that affect the pockets of the tax-payers as, for example, a rule made for the purposes of section 140(1)(a).

132. (1) Any inhabitant of the municipality may, with-
 Procedure subsequent
 to framing proposals. in a fortnight from the publication of the said notice, submit to the board an objection in writing to all or any of the proposals framed under the preceding section, and the board shall take any objection so submitted into consideration and pass orders thereon by special resolution.

NOTE—For definition of "inhabitant", see section 2(7)

(2) If the board decides to modify its proposals or any of them, it shall publish modified proposals and (if necessary) revised draft rules along with a notice indicating that the proposals and rules (if any) are in modification of proposals and rules previously published for objection.

NOTE—It is to be noted that if a board modifies its proposals, the modified proposals must be again published for objection.

(3) Any objections which may be received to the modified proposals shall be dealt with in the manner prescribed in sub-section (1).

(4) When the board has finally settled its proposals, it shall submit them along with the objections (if any) made in connection therewith to the Commissioner.

NOTE.—For certain orders of the Government as to the submission of proposals for taxation, see page 231 of this Manual. The attention of boards is also invited to the provisions of section 185 (2), and it should be noted that one month at least should ordinarily be allowed for the notification of the tax from the date when the board's proposals are despatched to the Commissioner.

133. (1) In the case of a municipality other than a city, if the proposed tax falls under clauses (i) to (xii) of sub-section (1) of section 128, the Commissioner, after considering the objections received under sub-section (4) of section 132, may either refuse to sanction the proposals or return them to the board for further consideration or sanction them without modification or with such modification not involving an increase of the amount to be imposed, as he deems fit.

NOTE 1.—The words "not involving an increase of the amount to be imposed" were added in order that when any increase in the amount of the tax to be imposed is suggested, such proposed increase should be notified for objection by the board.

NOTE 2.—Under the orders at page 231 of this Manual, Commissioners, before sanctioning the imposition of the tax mentioned in section 128 (1) (iii), must submit the proposals for the orders of the Local Government.

(2) In any other case the Commissioner shall submit the proposals and objections to the Local Government, who may pass any of the orders described in sub-section (1).

(3) If the proposed tax does not fall under clauses (i) to (xii) of sub-section (1) of section 128, or under the first part of clause (xiii) or under clause (xiiiA) of the said sub-section, the Local Government shall submit its order or sanction for the confirmation of the Governor General in Council along with the objection (if any) against the proposals received through the boards; and the Governor General in Council may either confirm the sanction or disallow it, or may return the proposals to the Local Government for further consideration.

134. (1) When the proposals have been sanctioned by the Commissioner or the Local Government, or when the sanction of the Local Government has been confirmed by the Governor General in Council, as the case may be, the Local Government, after taking into consideration the draft rules submitted by the board, shall proceed forthwith to make under section 296 such rules in respect of the tax as for the time being it considers necessary.

(2) When the rules have been made the order of sanction and a copy of the rules shall be sent to the board,

and thereupon the board shall by special resolution direct the imposition of the tax with effect from a date to be specified in the resolution.

135. (1) A copy of the resolution passed under section 134 shall be submitted to the Local Government

Imposition of tax.

if the tax has been sanctioned by the Local Government, and to the Commissioner in any other case.

(2) Upon receipt of the copy of the resolution the Local Government or Commissioner, as the case may be, shall notify in the Gazette the imposition of the tax from the appointed date, and the imposition of a tax shall in all cases be subject to the condition that it has been so notified.

(3) A notification of the imposition of a tax under sub-section (2) shall be conclusive proof that the tax has been imposed in accordance with the provisions of this Act.

136. The procedure for abolishing a tax, or for altering a tax in respect of the matters specified in clauses (b) and (c) of sub-section (1) of section 131, shall, so far as may be, be the procedure prescribed by sections 131 to 135 for the imposition of a tax.

Procedure for altering taxes

NOTE 1—It is to be noted that under this section a board must publish for objection its proposals for the abolition as well as for the alteration of a tax.

NOTE 2—See note to section 131 (3).

137. (1) Whenever it appears, on complaint made or otherwise to the Local Government, that the levy of any tax is contrary to the public interest or that any tax is unfair in its incidence, the Local Government may, after considering the explanation of the board of the municipality concerned, by order require such board to take measures within a time to be specified in the order, for the removal of any defect which it considers to exist in the tax or in the method of assessing or collecting the tax.

Power of Government to remedy or abolish tax.

(2) Upon the failure or inability of the board to comply, to the satisfaction of the Local Government, with an order made under sub-section (1), the Local Government may by notification suspend the levy of the tax, or of any portion thereof, until the defect is removed, or may abolish or reduce the tax.

Consolidated taxes.

138. (1) For the purpose of assessing, levying or collecting, but not for the purpose of imposing or granting exemption from, the taxes described in clauses (i), (x) and (xi) of sub-section (1) of section

Consolidation of taxes.

128, a board may consolidate any two or more of such taxes which are imposed upon buildings or lands or both :

(2) Provided that in any register or assessment list relating to a consolidated tax and used for the purpose of informing any person of his liability thereunder or for the purpose of securing compliance with the provisions of section 129 or 130, the board shall apportion the consolidated tax amongst the several taxes comprised therein, so as to show approximately the amount assessed or collected on account of each separate tax

139. (1) In assessing a consolidated tax effect shall be ^{deductions required} given to any partial or total exemption from ^{by exemptions.} any single tax comprised therein.

(2) Such effect shall be given—

(a) in the case of partial exemption, by means of the deduction from the total amount of the consolidated tax which would otherwise be leviable or assessable in respect of any buildings, or lands or both to which the exemption applies, of a proportionate part, corresponding to the exemption, of the amount which might otherwise have been assessed on account of the single tax; and

(b) in the case of a total exemption, by means of the deduction from such total amount of the whole amount assessed, on account of the single tax.

NOTE.—Sections 138 and 139 enable a board to consolidate taxes on the annual value of buildings and lands for the purpose of assessment and collection, thus avoiding double sets of registers, objections, bills, etc.

Assessment and levy of taxes on the annual value of buildings or lands or both.

140. (1) “Annual value” means,—

Definition of annual value.

(a) in the case of railway stations, hotels, colleges, schools, hospital, factories and other such buildings, a proportion not exceeding five per centum to be fixed by rule made in this behalf of the sum obtained by adding the estimated present cost of erecting the building to the estimated value of the land appurtenant thereto; and

NOTE.—A separate rule must be made for each municipality where the tax is in force for the purposes of this clause. For a model rule, see rule 1 at pages 367 and 368 of this Manual.

(b) in the case of a building or land not falling within the provisions of clause (a), the gross annual rent for which such building, exclusive of furniture or machinery therein, or such land is actually let, or where the building or land is not let or in the

opinion of the board is let for a sum less than its fair letting value, might reasonably be expected to let from year to year:

NOTE 1.—The distinction in the Act of 1900 between buildings *erected* for letting purposes and buildings not erected for letting has been replaced by a distinction between (a) buildings of a type not usually let, and (b) buildings of a type which could ordinarily be let, if so desired. In the latter case when the building is let, it is provided that as a general rule the actual rent paid should be accepted for the purposes of assessment, unless in the opinion of the board such rent is below the fair market letting value.

NOTE 2.—The provisions of Act I of 1900 which allowed a deduction of ten per cent. for the cost of repairs and other expenses in the case of building erected for letting purposes and a deduction on account of depreciation for buildings not erected for letting purposes have been omitted.

(2) Provided that where the annual value of any building would, by reason of exceptional circumstances, in the opinion of the board, be excessive if calculated in the aforesaid manner, the board may fix the annual value at any less amount which appears to it equitable.

141. (1) When a tax on buildings or lands or both is imposed, the board shall cause an assessment list of all buildings or lands or both in the municipality to be prepared, containing—

- (a) the name of the street or mohalla in which the property is situated;
- (b) the designation of the property, either by name or by number sufficient for identification;
- (c) the names of the owner and occupier, if known;
- (d) the annual letting value or other particulars determining the annual value; and
- (e) the amount of the tax assessed thereon.

NOTE 1.—See rules in the Municipal Account Code.

NOTE 2.—See also section 165.

(2) For the purpose of making such assessment list the board may from time to time appoint, with or without remuneration, any person or persons, whether members or not; and the person or persons so appointed may, for such purpose, make an inspection of any property concerned.

142. When the assessment list has been prepared, the board shall give public notice of the place where the list or a copy thereof may be inspected; and every person claiming to be either owner or occupier of property included in the list, and an agent of such person shall be at liberty to inspect the list and to make extracts therefrom without charge.

NOTE 1.—For the furnishing of copies of extracts by the board to such persons bylaws should be made under section 293 (g).

NOTE 2.—See also section 323.

143. (1) The board shall at the same time give public notice of a date, not less than one month thereafter, when it will proceed to consider the valuation and assessments entered therein and in all cases in which any property is for the first time assessed or the assessment is increased, it shall also give notice thereof to the owner or occupier of the property, if known.

(2) All objections to valuations and assessments shall be made to the board, before the date fixed in the notice, by application in writing stating the grounds on which the valuation and assessment are disputed, and all applications so made shall be registered in a book to be kept by the board for the purpose.

(3) The board, or a committee empowered by delegation in this behalf, or an officer of Government or of the board to whom, with the permission of the Commissioner, the board delegates, and it is hereby empowered so to delegate by resolution, powers in this behalf, shall, after allowing the applicant an opportunity of being heard in person or by agent,—

- (a) investigate and dispose of the objections,
- (b) cause the result thereof to be noted in the book kept under sub-section (2), and
- (c) cause any amendment necessary in accordance with such result to be made in the assessment list.

NOTE.—The delegation to a committee of powers under this sub-section must be by means of a regulation under section 297 (1) (g), while the delegation to an officer of the Government or of the board may be made by a resolution with the sanction of the Commissioner.

144. (1) When all objections made under section 143 have been disposed of, and all amendments required by sub-section (3) of that section have been made in the assessment list, the said list shall be authenticated by the signature of the chairman or, in the case of delegation under section 143 to a committee or to an officer of Government or of the board, by the signatures of not less than two members of such committee or by the signature of the officer aforesaid; and the persons or person so authenticating the list shall certify the consideration of all objections duly made and the amendment of the list so far as required by the decisions on such objections.

(2) The list so authenticated shall be deposited in the municipal office, and shall, thereupon, be declared by public notice to be open for inspection.

145. (1) A new assessment list shall ordinarily be prepared in the manner prescribed by sections 141 to 144 once in every five years.

(2) Subject to any alteration or amendment made under section 147 and to the result of any appeal under section 160, every valuation and assessment entered in a valuation list shall be valid from the date on which the list takes effect in the municipality and until the first day of April next following the completion of a new list.

NOTE.—The latter portion of this subsection is necessary to cover cases where the preparation of a new list may not have been completed by the end of the fifth year from the date when the existing list took effect.

146. An entry in an assessment list shall be conclusive

Conclusiveness of entries in list.

- (a) for any purpose connected with a tax to which the list refers, of the amount leviable in respect of any building or land during the period to which the list relates, and
- (b) for the purpose of assessing any other municipal tax, of the annual value of any building or land during the said period.

147. (1) The board may at any time alter or amend the

Amendment and alteration of list.

- (a) by entering therein the name of any person or any property which ought to have been entered or any property which has become liable to taxation after the authentication of the assessment list; or
- (b) by substituting therein for the name of the owner or occupier of any property the name of any other person who has succeeded by transfer or otherwise to the ownership or occupation of the property; or

NOTE.—See rules 4 to 6 of the model rules at pages 367 and 368 of this Manual

- (c) by enhancing the valuation of, or assessment on, any property which has been incorrectly valued or assessed by reason of fraud, misrepresentation or mistakes; or
- (d) by re-valuing or re-assessing any property the value of which has been increased by additions or alterations to buildings; or
- (e) where the percentage on the annual value at which any tax is to be levied has been altered by the board under the provisions of section 136, by making a corresponding alteration in the amount of the tax payable in each case; or
- (f) by reducing upon the application of the owner, the valuation of any building which has been wholly or partly demolished or destroyed; or

(g) by correcting any clerical or arithmetical error :

NOTE—It is to be noted that clauses (d) and (f) refer only to alterations in the value of buildings (and not of lands) due to material alterations in such buildings.

(2) Provided that the board shall give at least one month's notice to any person interested of any alteration which the board proposes to make under clause (a), (b), (c) or (d) of sub-section (1) and of the date on which the alteration will be made.

(3) The provisions of sub-sections (2) and (3) of section 143 applicable to the objections thereunder mentioned shall, so far as may be, apply to any objection made in pursuance of a notice issued under sub-section (2) to any application made under clause (f) of sub-section (1).

(4) Every alteration made under sub-section (1) shall be authenticated by the signature or signatures of the person or persons authorized by section 144 and, subject to the result of an appeal under section 160, shall take effect from the date on which the next instalment falls due.

NOTE 1.—It is to be noted that alteration in an assessment list whether by way of increase or decrease in the amount of the valuation or assessment take effect only from the date when the next instalment falls due.

NOTE 2.—The date when an instalment falls due is usually fixed by a rule made for each board. (See model rule 3 at page 367 of this Manual.) For cases where no rule is made, see section 166 (2).

148. (1) When a building is built, rebuilt or enlarged, the owner shall give notice thereof to the board within fifteen days from the date of completion of such building, re-building or enlargement, or from the date of the occupation of such building, whichever date happens first.

Obligation to supply information for purposes of amendment.

(2) Any person failing to give the notice required by sub-section (1) shall be punished upon conviction with a fine which may extend to fifty rupees or ten times the amount of the tax payable on the said building or enlargement for a period of three months, whichever is greater.

149. (1) Except when otherwise provided by rule, every tax (other than a scavenging tax or tax for the cleansing of latrines and privies) on the annual value of buildings or lands or of both shall be leviable primarily from the actual occupier of the property upon which the said taxes are assessed, if he is the owner of the buildings or lands or holds them on a building or other lease from the Secretary of State in Council or from the board, or upon a building lease from any person.

Liability for payment of certain taxes on annual value.

(2) In any other case the tax shall be primarily leviable as follows, namely,—

- (a) if the property is let, from the lessor;
- (b) if the property is sub-let, from the superior lessor;
- (c) if the property is unlet, from the person in whom the right to let the same vests.

(3) On failure to recover any sum due on account of such tax from the person primarily liable, the board may recover from the occupier of any part of the buildings or lands in respect of which it is due that portion thereof which bears to the whole amount due the same ratio as the rent annually payable by such occupier bears to the aggregate amount of rent payable in respect of the whole of the said buildings or lands, or to the aggregate amount of the letting value thereof in the authenticated assessment list.

(4) An occupier who makes any payment for which he is not primarily liable under the foregoing provisions shall, in the absence of any contract to the contrary, be entitled to be reimbursed by the person primarily liable.

NOTE.—Sub section (1) was amended by Act II of 1919 in order to make occupiers liable by rule to pay a tax on the annual value of buildings and lands in special cases where a tax on buildings and lands was also payable by the owners

150. (1) A scavenging tax, or a tax for the cleansing of latrines and privies, on the annual value of buildings or lands or of both, shall be levied from the actual occupier of the property upon which the taxes are assessed:

Liability for payment of othersuch taxes.

(2) Provided that, where such property is let to more occupiers than one, the board may at its option levy the tax from the lessor instead of from the actual occupiers.

(3) A lessor from whom a tax is levied under subsection (2) may, in the absence of a contract to the contrary, recover the tax from any or all of the actual occupiers.

151. (1) In a municipality other than one situated wholly or partly in a hilly tract, when a building or land has remained vacant and unproductive of rent for ninety or more consecutive days during any year, the board shall remit or refund so much of the tax of that year as may be proportionate to the number of days that the said building or land has remained vacant and unproductive of rent.

(2) When in any such municipality a building consists of separate tenements one, or more than one, of which has remained vacant and unproductive of rent for any such period

as aforesaid the board may remit or refund such portion (if any) of the tax or instalment as is prescribed by rule:

NOTE.—See model rule 7 at page 368 of this Manual.

(3) Provided that no remission shall be granted unless notice in writing of the fact of the building or land being vacant and unproductive of rent has been given to the board, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(4) The burden of proving the facts entitling a person to relief under this section shall be upon him.

(5) For the purposes of this section a building or land shall not be deemed vacant, if maintained as a pleasure resort or town or country house, or be deemed unproductive of rent, if left to a tenant who has a continuing right of occupation thereof, whether he is in actual occupation or not.

NOTE.—This section has not been made applicable to municipalities situated in hilly tracts as in such municipalities it is customary for bungalows to be occupied for half the year only.

152. (1) The owner of a building or land for which a obligation to give remission or refund of the tax has been given notice of re-occupation. under the last preceding section shall give notice of the re-occupation of such building or land within fifteen days of such re-occupation.

(2) Any owner failing to give the notice required by sub-section (1) shall be punished upon conviction with a fine which shall not be less than twice the amount of tax payable on such building or land for the period during which it has been re-occupied without notice, and which may extend to fifty rupees or to ten times the amount of the said tax, whichever sum is the greater.

NOTE.—This sub-section provides for a minimum penalty.

Collection, composition, exemption and other matters relating to taxation.

153. The following matters shall be regulated and governed by rules except in so far as provision therefor is made by this Act, namely,—
Rules as to assessment, collection and other matters.

(a) the assessment, collection or composition of taxes, and, in the case of octroi or toll, the determination of octroi or toll limits;

(b) the prevention of evasion of taxes;

(c) the system on which refunds shall be allowed and paid;

NOTE.—See schedule VII on page 180 of this Manual as amended by Act II of 1919. The Local Government may delegate to Commissioners its powers under section 296 to make rules under section 153 (a), (b) and (c) in the case of municipalities other than cities.

- (d) the fees for notices demanding payments on account of a tax and for the execution of warrants of distress;
- (e) the rates to be charged for maintaining live-stock distrained; and
- (f) any other matter relating to taxes in respect of which this Act makes no provision or insufficient provision and provision is, in the opinion of the Local Government, necessary.

NOTE 1.—For rules made under clauses (d) and (e) see note to section 171; for rules under the other clauses, see the Municipal Account Code and the model rules at pages 367 to 400 of this Manual. Octroi limits are determined under clause (a) by a rule for each municipality concerned for the purposes of section 151. As regards the composition of taxes, see section 156.

NOTE 2.—The power to make rules under clauses (a), (b) and (c) applicable to municipalities other than cities has been delegated to Commissioners (see page 363 of this Manual).

154. (1) When a cantonment authority, with the sanction of the Governor General in Council, has agreed with the board of an adjoining municipality that the same octroi or toll limits shall be established for the cantonment and the municipality, and that octroi or toll collections and charges shall be divided between the cantonment fund and the municipal fund, the octroi or toll limits fixed by rule shall include so much both of the cantonment and of the municipal area as the Local Government deems necessary.

Act VI of 1922.

NOTE.—See note to section 153. See also sections, 5, 6 (1) and 17 of the Cantonments Act, 1889.

(2) The board shall have the same powers of collecting octroi on animals or goods brought within such limits or toll on vehicles and other conveyances, animals, and laden coolies entering such limits, and the provisions of this Act relating to octroi and toll shall apply in the same way as if such limits were wholly within the municipality.

155. A person introducing or attempting to introduce within octroi limits, or abetting the introduction within octroi limits, of any goods or animals liable to the payment of octroi for which the octroi due on introduction has neither been paid nor tendered, shall be punished with a fine which may extend either to ten times the value of such octroi or to fifty rupees, whichever is greater and which shall not be less than twice the value of such octroi.

NOTE.—This section prescribes a minimum penalty. The words "with the intention to defraud the board" which occurred in section 69 (2) of Act I of 1900 have been omitted, as the onus of proving the absence of such intention should be upon the person attempting to introduce goods, etc., without payment of the octroi.

156. (1) Subject to the provisions of any rule, a board may by a special resolution confirmed by the Commissioner provide that all or any persons may be allowed to compound for a tax.

Composition.

(2) Every sum due by reason of the composition of a tax under sub-section (1) shall be recoverable in the manner provided by Chapter VI.

NOTE 1.—Any tax may be compounded for under this section.

NOTE 2.—For rules as to the composition of taxes, see pages 231 and 232 of this Manual and the rules in the Municipal Account Code.

157. (1) A board may exempt, for a period not exceeding one year, from the payment of a tax, or any portion of a tax, imposed under this Act any person who is in its opinion, by reason of poverty, unable to pay the same, and may renew such exemption as often as it deems necessary.

Exemption.

Act II of 1919.

(2) A board may, by a special resolution confirmed by the Commissioner, exempt from the payment of a tax, or any portion of a tax, imposed under this Act any person or class of persons or any property or description of property.

NOTE.—This sub-section as amended by Act II of 1919 merely confers on Commissioners the power of the Local Government which had already been delegated to them under the notification at page 231.

(3) The Local Government may, by order, exempt from the payment of a tax, or any portion of a tax, imposed under this Act any person or class of persons or any property or description of property.

NOTE 1.—The words "or any portion of a tax" have been added throughout in order to make it clear that this section confers power to reduce the rate of a tax in particular cases as well as to exempt from the payment of a tax.

NOTE 2.—Persons in military service are exempted from municipal taxes in certain cases. See the Municipal Taxation Act, XI of 1881, and the rules thereunder printed at pages 539 to 541 of this Manual.

NOTE 3.—For the liability of railway companies to municipal taxation, see section 135 of the Indian Railways Act (IX of 1890) and the orders on pages 232 to 234 of this Manual. See also section 335 of this Act.

NOTE 4.—Under section 25 of the Indian Volunteers Act, 1869 (XX of 1869) as amended by Act X of 1896, a volunteer of a mounted corps or any mounted officer or orderly of an infantry corps is exempt, in respect of one horse, from the payment of any municipal tax otherwise leviable upon such horse.

NOTE 5.—As regards the exemption from octroi of certain articles, Government property and materials imported for jail manufactures, see rules in the Municipal Account Code.

158. (1) The board may by written communication call upon an inhabitant of the municipality to furnish such information as may be necessary in order to ascertain—

Obligation to disclose liability.

(a) whether such inhabitant is liable to pay a tax imposed under this Act;

(b) at what amount he should be assessed;

(c) the annual value of the building or land which he occupies and the name and address of the owner.

(2) If an inhabitant so called upon to furnish information omits to furnish it, or furnishes information which is untrue, he shall be liable upon conviction to a fine which may extend to one hundred rupees.

NOTE 1.—For definition of inhabitant, see section 2(7).

NOTE 2.—Clause (c) was added in sub-section (1) to make it clear that, e.g., the occupiers of houses in municipalities where a tax on buildings or lands is in force may be required to give information regarding the rents, etc., of the houses that they occupy and the name and address of the owners of such houses.

159. Subject to the conditions and restrictions specified in sub-section (2) of section 287, the chairman, the executive officer and, if authorized in this behalf by resolution, any other member, officer or servant of the board may enter, inspect and measure a building for the purposes of valuation, or enter and inspect a stable, coach house or other place wherein there is reason to believe that there is a vehicle or animal liable to taxation under this Act.

Appeals against taxation.

160. (1) In the case of a tax assessed upon the annual value of buildings or lands or both an appeal against an order passed under sub-section (3) of section 143 or under sub-section (3) of section 147, and, in the case of any other tax, an appeal against an assessment, or any alteration of an assessment, may be made to the District Magistrate or to such other officer as may be empowered by the Local Government in this behalf.

(2) Provided that when the District Magistrate or such other officer as aforesaid is a member of the board, the appeal shall lie to the Commissioner.

NOTE 1.—See sections 115 and 147 (4)

NOTE 2.—The provisions of section 71 of the Act of 1900 allowed an appeal against the assessment or levy of a tax, so that a taxpayer could appeal every time that an instalment of a tax was demanded from him. This has now been altered in this section so as to restrict appeals to the assessment so far as possible. Thus in the case of a tax on buildings or lands no appeal lies against a demand; an appeal lies only against an assessment and against the assessment only if an objection has been made as provided in sections 143 and 147. An appeal, in the case of any other tax, may also be only against the assessment or an alteration of the assessment, but, as the Act contains no provisions dealing with the method of assessment of such taxes, it is provided in section 161 that the period of limitation in such cases shall commence from the date of receipt of the notice of assessment or, if no notice of assessment is sent by the board, from the date of the first demand under the assessment or alteration of the assessment.

NOTE 3.—An appeal against a municipal tax is exempt from the payment of court fees (Act VII of 1870, sections 19—21)

161. No such appeal shall be heard and determined unless—
Limitation and preliminary deposit of tax claimed.

(a) the appeal is, in the case of a tax assessed on the annual value of buildings or lands or

both, brought within thirty days next after the date of communication of the order (exclusive of the time requisite for obtaining a copy thereof) and, in the case of any other tax, within thirty days next after the date of the receipt of the notice of assessment or of alteration of assessment or, if no notice has been given, within thirty days next after the date of the first demand under the assessment or alteration of assessment; and

(b) the amount claimed from the appellant has been deposited by him in the municipal office.

NOTE.—It is to be noted that the period of limitation counts not from the date of the order but from "the date of the communication of the order." See also section 61 (2) and note.

162. (1) If, during the hearing of an appeal under section 160, a question as to the liability to, or the principle of assessment of, a tax arises on which the officer hearing the appeal entertains reasonable doubt, he may, either of his own motion or on the application of a person interested, draw up a statement of the facts of the case and the point on which doubt is entertained and refer the statement with his own opinion on the point for the decision of the High Court.

(2) On reference being made under sub-section (1), the subsequent proceedings in the case shall be, as nearly as may be, in conformity with the rules relating to references to the High Court contained in Order XLVI of the first schedule of the Code of Civil Procedure, 1908, or such other rules as are made by the High Court under section 122 of that Code.

163. (1) In every appeal the costs shall be in the discretion of the officer deciding the appeal.

(2) Costs awarded under this section to the board shall be recoverable by the board in the manner provided by Chapter VI.

(3) If the board fail to pay costs awarded to an appellant within ten days after the date of the communication to the board of the order for payment thereof, the officer awarding the costs may order the persons having the custody of the balance of the municipal fund to pay the amount.

NOTE 1.—See note to section 161.

NOTE 2.—See section 120(3)(d).

164. (1) No objection shall be taken to a valuation or assessment, nor shall the liability of a person to be assessed or taxed be questioned in any other manner or by any other authority than is provided in this Act.

Bar to jurisdiction of civil and criminal courts in matters of taxation.

(2) The order of the appellate authority confirming, setting aside or modifying an order in respect of valuation or assessment or liability to assessment or taxation shall be final: provided that it shall be lawful for the appellate authority, upon application or his own motion, to review any order passed by him in appeal by a further order passed within three months from the date of his original order.

Formal defects in assessments and demands.

165. No assessment list or other list, notice, bill or other such document specifying, or purporting to specify, with reference to any tax, charge, rent or fee, any person, property, thing or circumstance shall be invalid by reason only of a mistake in the name, residence, place of business or occupation of the person, or in the description of the property, thing or circumstance, or by reason of any mere clerical error or defect of form, and it shall be sufficient that the person, property, thing or circumstance is described sufficiently for the purpose of identification, and it shall not be necessary to name the owner or occupier of any property liable in respect of a tax.

Savings.

NOTE.—See also sections 175 and 205.

CHAPTER VI

RECOVERY OF CERTAIN MUNICIPAL CLAIMS.

166. (1) As soon as a person becomes liable for the payment of—

- (a) any sum on account of a tax, other than an octroi or toll or any similar tax payable upon immediate demand, or
- (b) any sum payable under clause (c) of section 196 or section 229 or section 230 in respect of the supply of water, or payable in respect of any other municipal service or undertaking, or
- (c) any other sum declared by this Act or by rule to be recoverable in the manner provided by this chapter, the board shall, with all convenient speed, cause a bill to be presented to the persons so liable.

NOTE 1.—For sums declared by the Act to be recoverable in the manner provided by this chapter, see sections 156(2), 167(2), 193(6), 212(2), 215, 236(2), 260(2), 261(2), 265(2), 270(2), 275(3), 292, 293(2), 307(al), 308(3) and 312(1). For sums declared by rule to be recoverable in the manner provided by this chapter, see, e.g., rule 2 at page 270 of this Manual.

NOTE 2.—For the recovery of rent on land, see section 291.

(2) Unless otherwise provided by rule, a person shall be deemed to become liable for the payment of every tax and licence fee upon the commencement of the period in respect of which such tax or fee is payable.

NOTE.—See note 2 to section 147 (4)

167. Every such bill shall specify—

Contents of bill.

- (a) the period for which and the property, occupation, circumstances or thing in respect of which the sum is claimed, and
- (b) the liability or penalty enforceable in default of payment, and
- (c) the time (if any) within which an appeal may be preferred or provided in section 161.

168. If the sum for which a bill has been presented as

Notice of demand.

aforesaid is not paid into the municipal office, or to a person empowered by a regulation to receive such payments, within fifteen days from the presentation thereof, the board may cause to be served upon the person liable for the payment of the said sum a notice of demand in the form set forth in schedule IV, or to the like effect.

169. (1) If the person liable for the payment of the said

Issue of warrant.

sum does not, within fifteen days from the service of such notice of demand, either—

- (a) pay the sum demanded in the notice, or
- (b) show cause to the satisfaction of the board or of such officer as the board by regulation may appoint in this behalf, or, where there is an executive officer, of the executive officer, as the case may be, why he should not pay the same,

such sum with all costs of the recovery may be recovered under a warrant caused to be issued by the board in the form of schedule V, or to the like effect, by distress and sale of the moveable property of the defaulter.

NOTE.—For "costs of recovery," see section 174.

(2) Every warrant issued under this section shall be signed by the chairman of the board, or by an officer to whom the board has delegated its power by regulation or by the executive officer, if any.

170. (1) It shall be lawful for a municipal officer to

Forcible entry for purpose of executing warrant.

whom a warrant issued under section 169 is addressed, to break open, at any time between sunrise and sunset, any outer or inner door or window of a building, in order to make the

distress directed in the warrant in the following circumstances and not otherwise—

- (a) if the warrant contains a special order authorizing him in this behalf, and
- (b) if he has reasonable grounds for believing that the building contains property which is liable to seizure under the warrant, and
- (c) if, after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance :

(2) Provided that such officer shall not enter or break open the door of an apartment appropriated for women, until he has given any women therein an opportunity to withdraw.

171. (1) It shall also be lawful for such officer to dis-
Manner of executing warrant. train, wherever it may be found, any movable property of the person therein named as defaulter, subject to the provisions of sub-sections (2) and (3).

(2) The following property shall not be distrained—

- (a) the necessary wearing apparel and bedding of the defaulter, his wife and children,
- (b) the tools of artisans,
- (c) books of account,
- (d) when the defaulter is an agriculturist, his implements of husbandry, seed-grain, and such cattle as may be necessary to enable him to earn his livelihood.

(3) The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible equal in value to the amount recoverable under the warrant, and if any articles have been distrained which, in the opinion of a person authorized by or under sub-section (2) of section 169 to sign a warrant, should not have been so distrained, they shall forthwith be returned.

(4) The officer shall on seizing the property, forthwith make an inventory thereof, and shall before removing the same give to the person in possession thereof at the time of seizure a written notice in the form of schedule VI that the said property will be sold as shall be specified in such notice.

172. (1) When the property seized is subject to speedy
Sale of goods under warrant and application of proceeds. and natural decay, or when the expense of keeping it in custody together with the amount to be recovered is likely to exceed its value, the chairman, or other officer by whom the warrant was signed, shall at once give notice to the person in whose

possession the property was seized to the effect that it will be sold at once, and shall sell it accordingly unless the amount named in the warrant be forthwith paid.

(2) If not sold at once under sub-section (1) the property seized or a sufficient portion thereof may, on the expiration of the time specified in the notice served by the officer executing the warrant, be sold by public auction under the orders of the board, unless the warrant is suspended by the person who signed it or the sum due from the defaulter is paid together with all costs incidental to the notice, warrant and distress and detention of the property.

(3) The surplus, if any, shall be forthwith credited to the municipal fund, notice of such credit being given at the same time to the person from whose possession the property was taken; but if the same be claimed by written application to the board within one year from the date of the notice, a refund thereof shall be made to such person. Any sum not claimed within one year from the date of such notice shall be the property of the board.

173. (1) If no sufficient movable property belonging to a defaulter, or being upon the premises in respect of which he is assessed, can be found within the municipality, the District Magistrate may, on the application of the board, issue his warrant to an officer of his court—

Procedure in case of execution against property outside municipality.

(a) for the distress and sale of any movable property or effects belonging to the defaulter within any other part of the jurisdiction of the magistrate, or

(b) for the distress and sale of any movable property belonging to the defaulter within the jurisdiction of any other magistrate exercising jurisdiction within the United Provinces.

(2) In the case of action being taken under clause (b) of sub-section (1), the other magistrate shall endorse the warrant so issued, and cause it to be executed, and any amount recovered to be remitted to the magistrate issuing the warrant, who shall remit the same to the board.

174. Fees for—

Fees and costs.

- (a) every notice issued under section 168,
- (b) every distress made under section 171, and
- (c) the costs of maintaining any live stock seized under the said section,

shall be chargeable at the rates respectively specified in such behalf in rules made by the Local Government, and shall be included in the costs of recovery to be levied under section 169.

NOTE.—For the fees fixed, see the rules at pages 337 and 358 of this Manual.

175. No distress or sale made under this Act shall be deemed unlawful, nor shall any person making the same be deemed a trespasser, on account of an error, defect or want of form in the bill, notice, warrant of distress, inventory or other proceeding relating thereto.

NOTE.—See also section 165

176. Instead of proceeding by distress and sale, or in case of failure to realize thereby the whole or any part of the demand, the board may sue the person liable to pay the same in any court of competent jurisdiction.

NOTE.—See note 1 to section 6

177. All sums due on account of a tax imposed on the annual value of building or lands or of both shall, subject to the prior payment of the land revenue (if any) due to His Majesty thereupon, be a first charge upon such buildings or lands.

CHAPTER VII.

POWERS AND PENALTIES IN RESPECT OF BUILDINGS, PUBLIC DRAINS, STREETS, EXTINCTION OF FIRES, SCAVENGING AND WATER SUPPLY.

Building regulations.

178. (1) Before beginning, within the limits of the municipality,—
Notice of intention to erect building or make well.

(a) to erect a new building or new part of a building, or

(b) to re-erect or make a material alteration in a building, or

(c) to make or enlarge a well,
 a person shall give notice of his intention to the board.

NOTE 1.—For definition of "building", see section 3 (2), and for "part of a building", see section 2 (14)

NOTE 2.—For the operation of the provisions of this section in regard to buildings and lands which are the property or in the occupation of the Government, see Act IV of 1899 printed at pages 547 and 548 of this Manual

(2) The notice referred to in sub-section (1) as required in the case of a building shall only be necessary where

the building abuts on, or is adjacent to, a public street or place, or property vested in His Majesty or in the board, unless, by a byelaw applicable to the area in which the building is situated, the necessity of giving notice is extended to all buildings.

NOTE 1.—See section 293 (2) A (a).

NOTE 2.—The word "adjoining" has been replaced by the words "adjacent to" as the phrase "a building adjoining a public street" had been interpreted to mean that the building must actually touch the street boundary.

(3) An alteration in a building shall, for the purposes of this chapter and of any byelaw, be deemed to be material if—

(a) it affects or is likely to affect prejudicially the stability or safety of the building or the condition of the building in respect of drainage, ventilation, sanitation or hygiene, or

(b) it increases or diminishes the height of area covered by or cubical capacity of the building or reduces the cubical capacity of any room in the building below the minimum prescribed in any byelaw, or

(c) it converts into a place for human habitation a building or part of a building originally constructed for other purposes, or

(d) it is an alteration declared by a byelaw made in this behalf to be material alteration.

NOTE 1.—This subsection was introduced to avoid the difficulties attending the interpretation of the phrase "a material alteration." The omission of any clear provision in this matter in the Act of 1900 made it possible, e.g., for a person to obtain permission to erect a building and to evade any byelaws regarding the dimensions and sanitary arrangements of rooms by subdividing the rooms after the building had been erected.

NOTE 2.—Under section 293 (2) A (b) a board may extend by byelaw the meaning of the words "material alteration" and so require that sanction shall be necessary for alterations in a building other than those covered by clause (a), (b) or (c).

179. (1) Where a byelaw has been made prescribing and requiring any information and plans in addition to a notice, no notice under section 178 shall be considered to be valid until the information, if any, required by such byelaw has been furnished to the satisfaction of the board.

Plans and specifications required to validate notice.

NOTE.—See section 293 (2) A (d).

(2) In any other case the board may, within one week of the receipt of the notice required by section 178, require a person who has given such notice to furnish a plan and specification of any existing or proposed building, or part of a building, or well, together with a site plan of the land, with such reasonable details as the board may prescribe in its requisition; and in such case the notice shall not be considered to be valid

until such plans and specification have been furnished to the satisfaction of the board.

NOTE.—The latter portion of this sub-section and of sub-section (1) is of importance mainly with reference to section 179 (b).

180. (1) Subject to the provisions of any byelaw, the sanction of work by board may either refuse to sanction any work

board, of which notice has been given under section 178 or may sanction it absolutely or subject to—

(a) any written directions that the board deems fit to issue in respect of all or any of the matters mentioned in sub-head (h) of heading A of section 208, or

(b) a written direction requiring the setback of the building or part of a building to the regular line of the street prescribed under section 222, or, in default of any regular line prescribed under that section, to the line of frontage of any neighbouring building or buildings.

NOTE 1.—The words "subject to the provisions of any byelaw" mean that board may not sanction works which would contravene a by-law.

NOTE 2.—A board may refuse sanction for any reason, whether the proposed work would contravene a bylaw or not, and is liable to pay compensation only in the cases mentioned in section 183.

NOTE 3.—For appeals against orders passed under this section, see section 318. See also section 322.

(2) In the case of a refusal to sanction under sub-section (1), the board shall communicate in writing the reasons for such refusal to the person giving notice under section 178.

(3) Should the board neglect or omit for one month after the receipt of a valid notice under section 178 to make and deliver to the person who has given such notice an order of the nature specified in sub-section (1) in respect thereof, such person may by a written communication call the attention of the board to the omission or neglect, and, if such omission or neglect continues for a further period of fifteen days, the board shall be deemed to have sanctioned the proposed work absolutely.

NOTE.—See note to section 179.

(4) Provided that nothing in sub-section (3) shall be construed to authorize any person to act in contravention of this Act or of any bylaw.

NOTE.—The provisions of this sub-section were amended in order to make it clear that, when owing to non receipt of orders from a board within the specified time a person who has sent a notice to the board is entitled to presume that sanction has been given, such person shall not be deemed to be entitled to contravene any of the provisions of the Act or of any of the building byelaws in force for the time being.

(5) No person shall commence any work of which notice has been given under section 178 until sanction has been given or deemed to have been given under this section.

NOTE.—This new sub-section read with section 185 as amended by Act II of 1919 render liable to punishment any person who commences any work which has not been sanctioned.

181. (1) A sanction given or deemed to have been given by a board under the previous section shall be available for one year or for such lesser period as may be prescribed by byelaw.

Duration of sanction.

(2) After the expiry of the said period the proposed work may not be commenced except in pursuance of a fresh sanction applied for and granted under the foregoing sections.

NOTE 1.—The period of one year within which a building may be commenced after sanction has been given has been found unduly long in many cases and provision has therefore been made that a board may prescribe a lesser period by a byelaw under section 293(2) A (e).

NOTE 2.—The provision in section 87 (4) of Act I of 1900 that the sanction shall be available for use by the person obtaining it or by any one lawfully claiming under him was omitted as being fully covered by the ordinary law

182. The chairman, the executive officer and, if authorized in this behalf by resolution, any other member, officer or servant of the board may at any time and without warning inspect any work in respect of which notice is required under section 178—

Inspection of works requiring sanction.

(a) while under construction, or

(b) within one month of the receipt of a report that it has been completed or, in default of such report, at any time after completion.

183. Notwithstanding anything contained in section 125, a person giving notice under section 178 shall not be entitled to any compensation for damage or loss sustained by reason of an order passed by a board under section 180, unless—

Compensation for damage sustained through order passed under section 180.

(a) the order is passed on some ground other than that the proposed work would contravene a byelaw or be prejudicial to the health or safety of the public or any person, or

(b) the order contains a direction of the nature specified in clause (b) of sub-section (1) of section 180, or

(c) the order is an order of refusal to sanction the re-erection of a building on the ground that it is unsuitable in plan or design to the locality, or is intended for a purpose unsuitable to the locality, or contravenes a byelaw under sub-head (f) of heading A of section 298.

NOTE 1.—The words "a person given notice under section 178" have been used in the preamble in order to make it clear that nobody, except the person who has given such notice, is entitled to make any claim for compensation from a board on account of any orders passed by the board in connexion with a building application.

NOTE 2.—While under the second proviso to section 67(1) of Act I of 1900 a board was required to pay full compensation when the re-erection of any building was prohibited under this section, no compensation is payable for refusal to sanction the erection, re-erection or material alteration of a building on the ground that it would contravene a bylaw or generally on sanitary grounds, or for any order imposing conditions except an order requiring the setback of a building. The only exception to this general rule is where a board refuses sanction to the re-erection of a building for the reasons specified in clause (c); where, however, sanction is refused for these reasons to the erection of a new building no compensation is payable. See also section 222(5).

NOTE 3.—For the definition of amount of compensation, see section 321.

184. (1) A sanction given or deemed to have been given under section 180 shall not, beyond exempting the person to whom the sanction is given or deemed to have been given from any penalty or consequence to which he would otherwise be liable under section 185, 186 or 222, confer or extinguish any right or disability, or operate as an estoppel or admission, or affect any title to property or have any other legal effect whatsoever.

NOTE.—This new provision was inserted to make it clear that the fact that a board has under the provisions of this chapter sanctioned the erection of a building only means that the board has no objection on sanitary grounds to the erection of the building as shown in the approved plan on the site in question, and that such sanction does not stop the board from claiming the land as municipal or nazul land entrusted to the management of the board or from taking steps to prevent the applicant from encroaching on the land for the purpose of erecting the building. The only legal effect of the sanction is to exempt the person obtaining the sanction from the penalties and consequences to which he would be liable for erecting a building without sanction.

(2) In particular such sanction shall not operate to relieve any person from the obligation imposed by section 200 to obtain separate sanction for any structure referred to therein.

NOTE.—This sub section was inserted to make it clear that the provisions of sections 178 to 183 have nothing to do with the question of permission for the erection of such projections over streets or drains as are referred to in section 200. It is obviously desirable that the special attention of the board should be drawn to the fact that permission is asked for to encroach upon a public street or drain, and that it should be clear that no person has a right to put up any such projection unless he has received written permission to do so.

185. Whoever begins, continues or completes the erection of, or any material alteration in, a building or part of a building or the construction or enlargement of a well, without giving the notice required by section 178, or in contravention of the provisions of section 180, sub-section (5), or of an order of the board refusing sanction or any written directions made by the board under section 180 or any bylaws, shall be liable upon conviction to a fine which may extend to five hundred rupees.

NOTE.—See note under section 180 (5).

186. The board may at any time by written notice direct the owner or occupier of any land to stop the erection, re-erection or alteration of a building or part of a building or the construction or enlargement of a well thereon in any case where the board considers that such erection, re-erection, alteration,

Power of board to stop erection, and to demolish building erected

Act II of 1919.

construction or enlargement is an offence under section 185 and may, in like manner, direct the alteration or demolition as it deems necessary of the building, part of a building, or the well, as the case may be.

NOTE 1.—An appeal in respect of a notice issued under this section lies under section 318. See also section 322.

NOTE 2.—Failure to comply with the notice is punishable with fine under section 307 (b), while section 307 (a) gives the board power to enforce its order in case of default and to recover the cost of such action.

NOTE 3.—For "owner or occupier", see sections 308 to 311 and notes thereunder.

NOTE 4.—Section 87 (5) of the Act of 1900 gave a board power only to require the alteration or demolition of a building: this section gives a board power also to direct the stopping of a work.

Extinction of fire.

187. The board may establish and maintain a fire-
Establishment and maintenance of fire-brigade. brigade and may provide any implements, machinery, or means of communicating intelligence which it thinks necessary for the prevention and extinction of fire.

188. (1) On the occasion of a fire in a municipality any
Power of fire-brigade and other persons for suppression of fires magistrate, any member of the board, the executive officer, the engineer or a secretary of the board, or any member of the fire-brigade directing its operations and (if required so to do by a magistrate, a member of the board, the executive officer, the engineer or a secretary of the board) any police officer, above the rank of constable, may—

- (a) remove, or order the removal of, any person who by his presence interferes with or impedes the operations for extinguishing the fire or for saving life or property;
- (b) close any street or passage in or near which a fire is burning;
- (c) for the purpose of extinguishing the fire, break into or through or pull down, or cause to be broken into or through or pulled down or used for the passage of hoses or other appliances any premises;
- (d) cause mains and pipes to be shut off so as to give greater pressure of water in or near the place where the fire has occurred;
- (e) call on the person in charge of a fire-engine to render such assistance as may be possible; and
- (f) generally take such measures as may appear necessary for the preservation of life or property.

(2) No person shall be liable to pay damages for an act done by him under sub-section (1) in good faith.

(3) Any damage done in the exercise of a power conferred for a duty imposed by this section shall be deemed to be damaged by fire within the meaning of a policy of insurance against fire.

NOTE 1.—These two sections apply to all municipalities. The provisions of sections 150 and 151 of the Act of 1900 which provided that the power conferred by section 153 should be subject to such restrictions as might be imposed by rule, and that sections 147 and 148 should not take effect in any municipality until applied thereto by the Local Government or the report of the Local Board have been omitted.

NOTE 2.—For power to make byelaws on the matter referred to in these two sections, see section 246.

Public drains.

189. (1) The board may construct, within or, subject to the provisions of sub-section (2) of section 120, outside the municipality, such drains as it thinks necessary for keeping the municipality properly cleansed and drained and may carry such drains through, across or under any street or place, and, after reasonable notice in writing to the owner or occupier into, through or under any buildings or land:

(2) Provided that no drain shall be constructed within the limits of a cantonment without the approval of the Local Government and otherwise than with the concurrence of the General Officer Commanding the division in which such cantonment is situate or, in the event of such concurrence being withheld, the previous sanction of the Governor General in Council.

190. (1) The board may, from time to time, enlarge, lessen, alter the course of, cover in or otherwise improve a public drain and may discontinue, close up or remove any such drain.

(2) The exercise of the power conferred by sub-section (1) shall be subject to the condition that the board shall provide another and equally effective drain in place of any existing drain of the use of which any person is deprived by the exercise of the said power.

191. (1) The owner or occupier of a building or land within the municipality shall be entitled to cause his drains to empty into the drains of the board, provided that he first obtains the written permission of the board, and that he complies with such conditions consistent with any byelaw as the board prescribes as to the mode in which, and the superintendence under which, the communications are to be made between drains not vested in the board and drains which are so vested.

(2) Whoever, without the written permission of the board or in contravention of any byelaw, of any direction or condition made or imposed under sub-section (1), makes or causes to be made, or alters or causes to be altered, a connection of a drain belonging to himself or to some other person with a drain vested in the board, shall be liable upon conviction to a fine which may extend to fifty rupees, and the board may by written notice require such person to close, demolish, alter, re-make or otherwise deal with such connection as it deems fit.

NOTE 1.—For byelaws that may be made for the purposes of this section, see section 299(2) B.

NOTE 2.—See note 2 to section 186

192. (1) When a building or land situated within one hundred feet of a public drain is at any time not drained to the satisfaction of the board by any or a sufficient drainage connection with such drain, the board may, by notice, require the owner or occupier of such building or land to make and maintain a drainage connection with the drain in such manner as the board, subject to the provisions of any byelaw, directs.

NOTE.—For "owner or occupier", see sections 309 to 311 and notes thereunder.

(2) The provisions of sections 306 to 312 (inclusive) shall apply to default in compliance with any such requisition, notwithstanding that part of the land through which the said drainage connection is required to pass may not belong to the person so making default, unless he shall prove that the default was caused by the act of the owner or occupier of such last mentioned land, and he has made application to the board under section 193.

193. (1) Any person desiring that an existing or proposed drain on his land shall be carried through or under the building or land, or connected with the drain, of another person owning a building or land abutting on, or a drain connected with a municipal drain may apply to the board.

NOTE.—The provision in section 21 (1) of the United Provinces Sewerage and Drainage Act of 1891 that the powers conferred by the section could only be used where the land of the applicant "has no direct access to the municipal drains" has been omitted in order to provide for cases where the exercise of the powers may be advisable where a considerable area of land has access at one point to a public drain, but where it would be impossible except at prohibitive cost to drain in that direction the land or a building situated in a portion in the land remote from that point.

(2) The board on receiving an application under sub-section (1) may call upon the other person to show cause, within a specified period, why the applicant's drain should not be carried through or under his building or land or connected with his drain.

(3) The board shall hear any objection made by such person if submitted within the specified period, and thereafter,

if it considers that the drain or drainage connection should be made, shall record an order to this effect.

(4) The order shall set out in writing—

- (a) the period within which the parties shall come to an agreement as to the construction of the drain or drainage connection;
- (b) the period within which the drain or drainage connection shall be made;
- (c) the respective responsibilities of the parties concerned for the maintenance, repair, and cleansing of the drain or drainage connection when made, and
- (d) the sum (if any) payable, whether in the form of rent or otherwise, by the person making the application to the owner of the land, building or drain as the case may be.

NOTE.—Section 21 (2) of the United Provinces Sewerage and Drainage Act of 1891 enabled a board itself to construct a drain in such cases only in the event of the parties failing to come to an agreement within a specified time. Clause (b) of this sub-section and sub-section (6), however, provide that the board may also construct the drain in the event of the drain not being constructed within a specified time whether the parties have come to an agreement or not. This amendment was required by the provisions of section 192 (2), under which a person to whom an order has been issued under section 192(1) is exempt from the consequences attaching to failure to carry out such an order if, in the event of the drain which he has been ordered to construct having to pass through the land of another person, he has made an application to the board under this section.

(5) If the sum awarded under clause (d) of sub-section (4) take the form of a lump payment, the board may recover it in the manner provided by chapter VI and pay any sum recovered to the person to whom it is due. If a rent has been awarded, the person to whom it is due may recover it by suit in any civil court having jurisdiction.

(6) If the parties concerned fail to agree within the period specified in the order, or if the drain or drainage connection is not constructed within the period specified for its construction, the board may itself construct it and may recover the cost from the applicant in the manner provided by chapter VI.

194. The owner of any land into, through or under which a drain has been carried under the provisions of the preceding section may, at any time, with the written permission of the board and subject to such conditions as the board may impose divert the drain at his own expense.

NOTE.—This new section was added in order to provide that, when the owner of any land through which a drain has been carried under the provisions of the preceding section wishes to build upon or otherwise utilize the land, he shall have a right to divert the drain provided that he first obtains the permission of the board and complies with any directions as to the method of diversion given by the board.

Scavenging and cleansing.

195. House-scavenging means the removal of filth, rubbish, ordure or other offensive matter from the dustbin, privy, cesspool or other receptacle for such matter in or pertaining to a house or a building.

Definition of house-scavenging. NOTE.—“Dustbin” has been added to the list of receptacles mentioned in section 95 of the Act of 1900.

196. Subject to the provisions hereinafter contained with respect to the rights of customary sweepers and of agriculturists, the board may—

Adoption and relinquishment by board of house-scavenging, etc.

(a) by public notice undertake the house-scavenging of any houses or buildings or the cleansing of any latrines or privies in the municipality from a date not less than two months after issue of the notice;

(b) after giving by public notice or otherwise not less than two months' notice to the parties concerned, relinquish an undertaking under clause (a);

NOTE.—For imposition of a tax in respect of house-scavenging or the cleansing of latrines and privies undertaken under these clauses, see section 128(1) (xi) and (xii) and 130 and notes thereunder.

(c) on the application or with the consent of the occupier, at any time undertake the house-scavenging of a house or building or the removal of night-soil from any latrine or cesspool in any building or on any land or the removal of other offensive matter or rubbish from a building or land, on terms to be fixed by byelaw in this behalf; and

NOTE 1.—This is a new provision to provide for cases where a board may not find it convenient to impose a scavenging-tax or a fee for the cleansing of latrines and privies and may prefer to arrange for scavenging on special terms by contract. Such terms may be regulated by byelaw under section 203(2) J (d).

NOTE 2.—For recovery of sums payable under this clause see section 166 (b).

(d) after giving not less than two months' notice to the occupier, relinquish an undertaking under clause (c).

NOTE.—Under section 100 of the Act of 1900, a board could only relinquish the scavenging of a house which it had undertaken, on the application or with the consent of the occupier. Under clauses (b) and (d) of this section it may relinquish it on giving two months' notice. This change was introduced because (1) it should be clear that a board may use its powers under section 192 to require that any premises the scavenging of which it has undertaken should be linked with the sewer, and (2) a board may for other reasons find it inconvenient or too expensive to continue such house-scavenging. See also sections 193 and 200.

197. (1) The occupier of a house or building affected by a notice issued under clause (a) of section 196 may, at any time after the issue thereof, apply to the board to exclude that house or building from the notice.

Objections to a notice.

(2) The board shall consider and pass orders upon such application within six weeks of the receipt thereof, and may by such order exclude such house or building from the notice.

(3) In deciding whether to exclude a house or building from the notice, the board shall consider, among other matters, the efficiency of the arrangements for house-seavenging made by the occupier.

198. When the board has undertaken the house-seavenging of a house or building under section 196, it may continue to perform such house-seavenging, with or without the consent of the occupier for the time being of such house or building.

Continuance of house-seavenging once adopted by board

199. The servants of the board employed in house-seavenging may, at all reasonable times, do all things necessary for the proper performance of any house-seavenging undertaken by the board.

Powers of municipal servants for house seavenging

200. Notwithstanding anything in section 196, the board shall not, except in accordance with the provisions of sections 201 and 202—

Savings in favour of customary sweepers and of agriculturists.

(a) undertake the house-seavenging of a house or building in respect whereof a sweeper has a customary right to do such house-seavenging without the consent of the sweeper, or

(b) undertake the house-seavenging of a house or building occupied by an agriculturist who himself cultivates land within municipal limits or in a village conterminous therewith without the consent of the occupier.

NOTE.—The words "without the consent of the sweeper" have been added in clause (a) for the purpose of allowing a board to undertake house-seavenging in cases where a sweeper has a hereditary right, if the sweeper consents

201. (1) Should a sweeper who has a customary right to do the house-seavenging of a house or building (hereinafter called the customary sweeper) fail to perform such house-seavenging in a proper way, the occupier of the house or building or the board may complain to a magistrate.

Punishment of customary sweepers for negligence.

(2) The magistrate receiving such complaint shall hold an enquiry, and should it appear to him that the customary sweeper has failed to perform the house-seavenging of the house or building in a proper way or at reasonable intervals, he may impose upon such sweeper a fine which may extend to ten rupees,

and upon a second or any later conviction in regard to the same house or building, may also direct the right of the customary sweeper to do the house-scavenging of the house or building to be forfeited, and thereupon such right shall be forfeited.

NOTE.—An order of forfeiture under this section is appealable under section 323.

202. (1) Should an agriculturist who himself cultivates *Procedure in case of land within municipal limits or in a village default by agriculturists.* conterminous therewith fail to provide for the proper house-scavenging of a house or building occupied by him, the board may complain to a magistrate.

(2) The magistrate receiving the complaint shall hold an enquiry, and should it appear to him that the agriculturist has not provided for the proper house-scavenging of the house or building, he may pass an order empowering the board to undertake the same, and thereupon the board shall be entitled to undertake such house-scavenging.

NOTE.—An order under this section is appealable under section 323.

Street regulations.

203. (1) Before beginning to lay out or make a street *Notice of intention a person shall give notice in writing of his to lay out or make street.* intention to the board.

(2) Where a byelaw has been made prescribing and requiring information and plans in addition to a notice, no notice under sub-section (1) shall be considered to be valid until the information (if any) required by such byelaw has been furnished to the satisfaction of the board.

NOTE 1.—Sections 203 to 203 are new provisions giving a board power to control the construction of new private streets. For power to control existing private streets, see section 212.

NOTE 2.—For power to make byelaws for the purpose of this section, see section 208 (2) E (a).

NOTE 3.—The latter portion of sub-section (2) is of importance mainly with reference to section 205 (2).

204. (1) Before passing an order on a notice submitted *Postponement of work under section 203, the board may issue— and demand for particulars.*

(a) an order directing that, for a period therein specified which shall not be longer than one month from the date of such order, the intended work shall not be proceeded with, or

(b) an order requiring further particulars.

(2) No notice under section 203 shall be deemed valid until further particulars, if any, required by an order under clause (b) of sub-section (1) have been furnished to the satisfaction of the board.

NOTE.—See note 3 to section 203 (2)

205. (1) The board may sanction the proposed street
Sanction of street by board. either absolutely or subject to such written directions as to level, means of drainage, direction and width as the board may deem fit to issue.

NOTE.—An appeal against an order passed under this section lies under section 318. See also section 202.

(2) Should the board neglect or omit for two months after the receipt of a valid notice under section 203 or, if an order has been issued under clause (a) of sub-section (1) of section 204, fail, within the period specified in such order, to make and deliver to the person who has given the notice an order of the nature specified in sub-section (1) in respect thereof, such person may by a written communication call the attention of the board to the omission, neglect or failure, and, if such omission, neglect or failure continues for a further period of one month, the board shall be deemed to have sanctioned the proposed street absolutely :

NOTE.—See note 3 to section 203 (2) and note to section 201.

(3) Provided that nothing in sub-section (2) shall be construed to authorize any person to act in contravention of any provisions of this Act or any byelaw.

NOTE.—See note to section 160 (4).

206. (1) A sanction given or deemed to have been given
Duration of sanction. by a board under section 205 shall be available for one year.

(2) After the expiry of the said period the proposed street may not be commenced except in pursuance of a further sanction applied for and granted under the foregoing sections.

NOTE.—See note 2 to section 181.

207. Whoever begins, continues or completes the laying
Illegal making of a street. out or making of a street without giving the notice required by section 203 or in contravention of any written directions made by the board under section 205 or any byelaw or any provision of this Act shall be liable upon conviction to a fine which may extend to five hundred rupees.

208. In any case where a board considers that any land
Power of board to alter unsanctioned street and demolish buildings thereon. is being or has been laid out as a street without the notice required by section 203 or in contravention of any written direction made by the board under section 205 or of any byelaw or provision of this Act, the board may by a written notice require the owner of the land to alter the street in such manner as it deems necessary and the owner or occupier of any building which is being

or has been built on or along the street to alter or demolish such building.

NOTE 1.—An appeal in respect of a notice issued under this section lies under section 318. See also section 322.

NOTE 2.—See note 2 to section 186.

NOTE 3.—For "owner or occupier", see sections 308 to 311 and notes thereunder.

209. (1) Subject to any rules made by the Local Government prescribing the conditions for the sanction by a board of projections over streets or drains, a board may give written permission, where provision is made by a byelaw for the giving of such permission—

- (a) to the owners or occupiers of buildings in or on streets to erect or re-erect open verandahs, balconies, or rooms, to project over the street from any upper storey thereof, at such height from the surface of the street, and to such an extent beyond the line of the plinth or basement wall as are prescribed in such byelaws; and
- (b) to the owner or occupier of any building or land to erect or re-erect any projection or structure so as to overhang, project into, or encroach on or over a drain in a street to such an extent, and in accordance with such conditions, as are in like manner prescribed.
- (2) In giving permission, under clause (a) of subsection (1), a board may prescribe the extent to which, and the conditions under which, any roofs, eaves, weather-boards, shop-boards and the like may be allowed to project over such streets.

NOTE 1.—See section 181 (2) and note thereunder.

NOTE 2.—It is to be noted that the power to give permission for the erection of projections under this section may only be exercised by the boards of those municipalities for which byelaws have been made under section 298(2) E(c).

NOTE 3.—It should also be noted that under the provisions of sections 293(1) and 298(2) J(d) boards are empowered to charge fees for such projections.

NOTE 4.—The provisions of section 83 of the Act of 1900 have also been amended in order to make it clear that the sanction of the board is required to the re-erection as well as to the erection of a projection, and that if a projection "lawfully in existence" (see proviso to section 211) falls down the owner has no right to re-erect it.

210. Any person erecting or re-erecting any such projection or structure as is referred to in section 209 without the permission thereby required or in contravention of any permission given thereunder shall be liable on conviction to a fine which may extend to two hundred and fifty rupees.

Penalty for construction of projections over streets or drains without permission.

211. The board may, by notice, require the owner or occupier of a building to remove, or to alter a projection or structure overhanging, projecting into or encroaching on a street, or into, on or over any drain, sewer or aqueduct therein:

Provided that in the case of any such projection or structure lawfully in existence on or before the tenth day of March, 1900, the board shall make compensation for any damage caused by the removal or alteration, which shall not exceed ten times the cost of erection and demolition.

NOTE 1—An appeal in respect of a notice issued under this section lies under section 318. See also section 312.

NOTE 2.—See note 2 to section 186 and section 312.

NOTE 3—Section 69 of Act I of 1900 required "reasonable" compensation to be paid in cases where the projections were lawfully in existence before the commencement of that Act. The word "reasonable" being of doubtful interpretation and having prevented boards from taking effective action for the removal of undesirable projections, provision has now been made in this section that the compensation to be paid in such cases shall not exceed ten times the cost of erection and demolition. See also sections 125 and 321.

NOTE 4—The wording of the section has also been altered to make it clear that the order issued may be an order either to remove or to alter the projection and that the board is not bound to issue an order giving to the owner or occupier the option of either removing or altering the projection. See also section 2 (27) and note.

NOTE 5.—For "owner or occupier", see sections 308 to 311 and notes thereunder.

212. (1) When the board considers that in a street, not being a public street, or in a part of such street, within the municipality, it is necessary for the public health, convenience or safety that any work should be done for the levelling, paving, metalling, flagging, channelling, draining, lighting or cleaning thereof, the board may, by written notice, require the owners of the land or buildings fronting, adjoining or abutting upon such street or part thereof, to carry out such work in a manner and within a time to be specified in such notice.

(2) If such notice is not complied with during the time specified, the board may, if it thinks fit, execute the work and may recover, in the manner provided by chapter VI, the expenses incurred in doing so from the owners in default according to the frontage of their respective lands or buildings and in such proportion as may be decided by the board.

(3) The owner or owners of a street or part of a street wherein any such work as is mentioned in sub-section (1) has been carried out may require the board to declare the street a public street in accordance with the procedure prescribed by section 221.

Explanation.—A requisition by the owners of the greater portion of a street or a part of a street shall, for the purposes

of this sub-section, be deemed to be a requisition of all such owners.

NOTE.—This is a new provision giving a board power to control existing private streets.

213. (1) No person shall cut down any tree or cut off a branch of any tree, or erect or re-erect or demolish any building or part of a building or alter or repair the outside of any building where such action is of a nature to cause obstruction, danger or annoyance, or risk of obstruction, danger or annoyance, to any person using a street, without the previous permission in writing of the board.

(2) The board may at any time by notice require that any person doing or proposing to do any of the acts referred to in sub-section (1) shall refrain from beginning or continuing the act unless he puts up, maintains, and provides from sunset to sunrise with sufficient lighting such hoardings or screens as are specified or described in the notice, and may further at any time by notice require the removal, within a time to be specified in the notice, of any screen or hoarding erected in anticipation or in pursuance of any of the said acts.

NOTE.—See notes 2 and 3 to section 186.

(3) Whoever contravenes the provisions of sub-section (1) shall be liable on conviction to a fine which may extend to fifty rupees and to a further fine which may extend to five rupees for every day on which contravention continues after the date of the first conviction.

NOTE 1.—Section 169 of the Act of 1900 merely provided for the punishment of persons who carried on building operations, etc., in such a manner as to be likely to cause danger to passers-by. It made no provision for punishment where such operations are likely to cause obstruction or inconvenience in a street, nor did it enable a board to take any steps to prevent such danger, inconvenience or obstruction. All these matters are now provided for in this section.

NOTE 2.—While section 82 of the Act of 1900 required that the permission of the board must be obtained before any person might deposit building materials on a street, it had been ruled by the courts that sanction granted by a board for the erection of a building under section 87 of the Act carried with it permission to erect upon the street the scaffolding necessary for the purposes of the erection of the building, and that the separate sanction of the board under section 83 was not required. It is now made clear in this section that written permission of the board must be obtained before any person may obstruct a street with such scaffolding. See also section 265 (1), (d), (e) and (f).

NOTE 3.—Quarrying and blasting which may cause danger to people in the neighbourhood as distinguished from people passing along a street is provided for in section 260.

214. The board may, by notice, require the owner or occupier of any land to cut or trim the hedges growing thereon and bordering on a street, or any branches of trees growing thereon which overhang a street and obstruct the same or cause danger.

NOTE.—See notes 2 and 3 to section 186.

215. When a private house, wall or other erection or anything fixed thereto or a tree shall fall down and obstruct a public drain or encumber a street, the board may remove such obstruction or encumbrance at the expense of the owner of the same and may recover such expense in the manner provided by chapter VI, or may, by notice, require the owner to remove the same within a time to be specified in the notice.

NOTE.—See note 2 to section 166.

216. The board may, by notice, require the owner or occupier of any building or land abutting on a street to put up and keep in good condition proper troughs and pipes for receiving and carrying off the water from the building or land and for discharging the same in such manner as the board may think fit, so as not to inconvenience persons passing along the street.

NOTE 1.—The provisions of section 89 of the Act of 1900 have been amended in this section in order to enable the board to take action against the occupier as well as the owner of a house and to make it clear that in issuing an order the board may give directions as to the manner in which the arrangements must be made.

NOTE 2.—See notes 2 and 3 to section 166

217. (1) The board may—

Naming of streets and numbering of buildings.

- (a) cause a name or a new name to be given to a street, and
- (b) cause the name or the new name to be affixed to or marked on any building in such position as it thinks fit, or
- (c) require by a written notice the owner or occupier of any building to affix thereto a number plate or a new number plate of a pattern approved by the board or itself cause a number or a new number to be affixed to or marked on any building.

NOTE 2.—See notes 2 and 3 to section 166

NOTE 2.—It is to be noted that where a number plate is missing or is not in good order the board may require the owner or occupier of the building to replace it by a new number plate.

NOTE 3.—See the instructions at page 360 of this Manual

(2) Any person destroying, pulling down, defacing or altering any name or number or number plate affixed to or marked on a building under sub-section (1) or affixing to or marking on a building a different name or number from that affixed or marked by or under the order of the board shall be liable on conviction to a fine which may extend to twenty-five rupees.

218. (1) The board may erect upon any premises; or
Power to attach attach to the outside of any building, or to
brackets to buildings, any tree—
etc.

- (a) posts, brackets or other supports for oil, gas, electric, or other lamps,
- (b) posts, brackets or other supports for telegraph wires, telephone wires or wires conducting electricity for locomotive purposes, or
- (c) shafts or pipes deemed necessary for the proper ventilation of drains and water-works :

(2) Provided that the erection or attachment of such supports, shafts and pipes shall not be effected in the manner to occasion injury or inconvenience and shall be subject, so far as may be, to any provisions of the Indian Telegraph Act, 1885, applying to the attachment, removal or alteration of a telegraph line or posts.

NOTE—Sub-section (2) was inserted in order to provide that where such posts, brackets, etc., as are referred to in sub section (1) are attached to a building the owner of the building has the same rights as to applying for the removal, etc., of the posts as under the Indian Telegraph Act (e.g., section 17 of that Act), are conferred on the owner of a building to which telegraph lines or posts are attached.

Public streets.

219. A board may—

Power to construct,
improve and provide
sites on public streets

- (a) lay out and make a new public street and construct tunnels and other works subsidiary to the same, and
- (b) widen, lengthen, extend, enlarge or otherwise improve any existing public street if vested in the board, and
- (c) turn, divert, discontinue or close any public street so vested, and
- (d) provide within its discretion building sites of such dimensions as it thinks fit to abut on or adjoin any public street made, widened, lengthened, extended, enlarged or improved by the board under clauses (a), (b) and (c) or by the Local Government, and
- (e) subject to the provisions of any rule prescribing the conditions on which property may be acquired by the board, acquire any land along with the buildings thereon which it considers necessary for the purpose of any scheme or work undertaken or projected in exercise of the powers conferred by the preceding clauses, and
- (f) subject to the provisions of any rule prescribing the conditions on which property vested in the board

may be transferred, lease, sell or otherwise dispose of any property acquired by the board under clause (e) or any land used by the board for a public street and no longer required therefor, and in doing so impose any condition as to the removal of any building existing thereon, as to the description of any new building to be erected thereon, as to the period within which such new building shall be completed, and as to any other matter that it deems fit.

NOTE 1.—For rules referred to in clauses (e) and (f), see section 127 (b) and note thereunder.

NOTE 2.—The wording of section 80 of Act I of 1900 left it doubtful whether or not the courts were entitled to discuss the question of whether land acquired by a board for the purpose of improving, etc., streets and for the sites of buildings to abut on such streets was or was not more than was "necessary" for such purposes and also what powers a board had for disposing of land or buildings so acquired. Clause (e) of this section now shows clearly that, subject to the provisions of the rules referred to in note 1, a board itself may decide what land or buildings are to be acquired for such purposes, while clause (f) now makes it clear that a board has power to dispose of such land and in the conveyance of the land to impose conditions as to the use to which it may or it must be put.

220. Notwithstanding any right or privilege (previously) acquired, accrued, or enjoyed, in a municipality for which byelaws under sub-head (b) of heading E of section 298 have been made and are in force, no itinerant vendor, or any other person, shall be entitled to use or occupy any public street or place for the sale of articles or for the exercise of any calling or for the setting up of any booth or stall without the permission of the board given in accordance with such byelaws.

NOTE 1.—This section and section 298E(b) have been inserted in order to make it clear that a board may levy (*tehzari* or market dues on streets. Byelaws must, however, be made for this purpose.

NOTE 2.—See also section 293.

NOTE 3.—See also section 265 (1) (c) and (4).

221. (1) A board may at any time, and shall, when required by a requisition under sub-section (3) of section 212, by public notice posted up, in a street that is not a public street, or in a part of such street, give intimation of its intention to declare the same a public street, and, unless within two months next after such notice has been so posted up the owner or owners of such street or such part of a street, or of greater portion thereof, lodges or lodge objections at the municipal office, the board may, by further public notice posted up in such street or such part, declare the same to be a public street.

(2) Any public notice required under sub-section (1) shall, in addition to being posted up in the street, be published

in a local paper (if any) or in such other manner, as the board thinks fit

NOTE.—See also section 304.

222. (1) Whenever the board considers it expedient to define the general line of buildings on each side of any existing or proposed public street, it shall give public notice of its intention to do so.

NOTE 1.—As to the publication of a public notice, see section 304

NOTE 2.—The powers of a board under this section are restricted to public streets [see section 2 (19)].

(2) Every such notice shall specify a period within which objections will be received.

(3) The board shall consider all objections received within the specified period and may then pass a resolution defining the said line, and the line so defined shall be called "the regular line of the street."

(4) Thereafter it shall not be lawful for any person to erect, re-erect or alter a building or part of a building so as to project beyond the regular line of the street, unless he is authorized to do so by a sanction granted under section 180 or by a permission in writing (and the board is hereby empowered to grant such permission) under this section.

NOTE.—See section 184 (1) and note.

(5) Any owner of land who is prevented by the provisions of this section from erecting, re-erecting or altering any building on any land may require the board to make compensation for any damage which he may sustain by reason of such prevention, and upon the payment of compensation in respect of any land situated within the regular line of the street such land shall vest in the board.

NOTE.—Compare section 183 (b). See also section 125 and notes thereunder

(6) The board may, by notice, require the alteration or demolition of any building or part of a building erected, re-erected or altered in contravention of sub-section (4).

NOTE 1.—An appeal in respect of a notice issued under this section lies under section 318. See also section 322.

NOTE 2.—See note 2 to section 186.

223. (1) The board shall, during the construction or repair of a public street or of any water-works, drains or premises vested in it, or whenever any public street, water-works,
Duties of board when constructing streets, etc.

drain or premises vested in it have, for want of repair, or otherwise, become unsafe for use by the public, take all necessary precautions against accident by—

- (a) shoring up and protecting adjacent buildings, and
- (b) fixing bars, chains or posts across or in any street for the purpose of preventing or diverting traffic during such construction or repair, and
- (c) guarding and providing with sufficient lighting from sunset to sunrise any work in progress.

(2) Whoever, without the authority or consent of the board, in any way interferes with any arrangement or construction made by the board under sub-section (1) or guarding against accident shall be liable on conviction to a fine which may extend to fifty rupees.

NOTE 1—This section makes it possible to punish persons who interfere with arrangements made by a board for the temporary closing of a street

NOTE 2—Power to permanently close a street is conferred by section 219 (c)

Water-supply.

224. The board may—

- Power of board to construct and alter water-works.
- (a) construct water-works within or, subject to the provision of sub-section (2) of section 120, outside the municipality, and may carry such works through, across, over or under any street or place, and after reasonable notice in writing to the owner or occupier, into, through, over or under any buildings or land, and
 - (b) from time to time enlarge, lessen, alter the course of, cover in or otherwise improve any water-works and discontinue, close up or remove the same.

225. (1) The board may, by notice, require the owner

Power to require private water-course, etc., to be cleansed or closed.

of, or the person having control over, a private water-course, spring, tank, well or other place, the water of which is used for drinking, to keep and maintain the same in good repair and to clean the same, from time to time, of silt, refuse or decaying vegetation, and may also require him to protect the same from pollution in such manner as the board may think fit.

(2) When the water of any such water-course, spring, tank, well or other place is proved to the satisfaction of the board to be unfit for drinking, the board may, by notice, require the owner or person having control thereof to desist from so using such water or permitting others to so use it, and if, after such notice, such water is used by any person for drinking, the board may, by notice, require the owner or person

having control thereof to close such well, either temporarily or permanently, or to enclose or fence such water-course, spring, tank, well or other place in such manner as it may direct, so that the water thereof may not be so used.

Note 1.—In this section the provisions of the Act of 1900 have been amended in order to enable boards (1) to deal with private as well as public wells, (2) to forbid the use of water for drinking purposes from polluted wells, etc., by the persons owning the wells as well as by the general public; (3) to issue notices to the "persons having control of" as well as to the "owners of" wells, (4) to issue orders requiring the cleaning of a well or the taking of such action as will prevent the water of a well from being in any way polluted, and (5) in the last resort, to close a well. The last mentioned power is necessary if the exercise of the other powers is not to remain ineffectual. Further powers may be obtained by rules under section 235 (1) (g).

Note 2.—See note 2, section 152.

226. In the event of a municipality, or any part thereof, being visited with an outbreak of cholera or other infectious disease notified in this behalf by the Local Government, the chairman of the board, or any person authorized by him in this behalf, may, during the continuance of the epidemic, without notice and at any time, inspect and disinfect any well, tank or other place from which water is, or is likely to be, taken for the purpose of drinking, and may, further, take such steps as he deems fit to prevent the removal of water therefrom.

Note.—This is a new provision giving power to deal summarily with wells and other water supplies on the occurrence of outbreaks of such epidemics as cholera. See also instructions at pages 336 to 340 of this Manual.

227. The board may, by notice, require an owner or occupier on whose land a drain, privy, latrine, urinal, cesspool or other receptacle for filth or refuse exists within fifty feet of a spring, well, tank, reservoir or other source from which water is, or may be, derived for public use, to remove or close the same within one week from the service of such notice.

Note.—See notes 2 and 3 to section 150.

228. (1) The board of every municipality in which a water tax is imposed shall be bound—

(a) throughout a prescribed area or prescribed areas—

- (i) to maintain a system of water supply through pipes, and
- (ii) to lay on water at a prescribed pressure and during prescribed hours, and
- (iii) to supply, in all the chief streets in which mains have been laid, water to stand-pipes or pumps situated at such intervals as are prescribed, and

Note.—For rules under this clause prescribing the duties of a board that has imposed a water tax in respect of a public supply of water, see model rules C to E at pages 341 and 342 of this Manual.

- (b) to allow the owner or occupier of any building or land assessed to a prescribed minimum water tax to connect for the purpose of obtaining water for domestic purposes, the building or land with a main by means of a communication pipe of the prescribed size and description, and

NOTE 1.—For definition of "water, for domestic purposes", see section 2 (25)

NOTE 2.—For rules under this clause, see model rules 6—8 at pages 394 and 395 of this Manual

NOTE 3.—The United Provinces Water-Works Act gave a right to every payer of water tax to connect the land or building assessed to the tax to a municipal main. This right is under this clause restricted to persons paying a minimum tax prescribed by rule.

- (c) to supply within every twenty-four hours, to every owner or occupier entitled to a house connection under clause (b) whose land or building is provided therewith, such amount of water as is prescribed with reference to the water tax payable by him and his estimated requirements for domestic purposes, into a storage cistern erected in or on the building or land, of a capacity not less than such amount and of a prescribed pattern and at an altitude not exceeding the maximum prescribed for the same.

NOTE 1.—The board is not bound to guarantee a supply of water to persons paying the prescribed minimum water tax unless they have put up a storage cistern of a prescribed pattern erected at an altitude not exceeding that prescribed by rule, and in such case the amount guaranteed daily shall not exceed the amount fixed by rule or the capacity of the cistern, whichever is less.

NOTE 2.—For rules with reference to this clause, see rule 23 at page 303 and model rules 10 and 11 at page 395 of this Manual.

NOTE 3.—See also note 1 to clause (b).

(2) The word "prescribed" in sub-section (1) means prescribed by rule under section 235.

NOTE 1.—This section applies to those municipalities only where a water tax has been imposed.

NOTE 2.—The liabilities of a board under this section are restricted by the provisions of sections 231 and 233

229. Every board may by agreement supply any owner

Supply of water by or occupier of land with any water that he agreement. may require for any purpose for such remuneration, consistent with any rate or rates prescribed by rule, and on such terms and conditions, consistent with this Act and with any rule, as are agreed on between the board and such owner or occupier.

NOTE 1.—For rules with reference to this section, see model rules 9 and 12—16 at pages 395 to 397 of this Manual.

NOTE 2.—For "consistent with this Act" see the provisions of sections 230 (2), 231, 232 and 233

NOTE 3.—For the recovery of sums payable under this section, see section 166 (b) and rule 2 at page 270 of this Manual.

230. (1) When any building or land is connected with a main the board may, so far as is consistent with any agreement made under section 229, charge the owner, lessor or occupier, whichever is prescribed by rule, for all water consumed at the rate or rates so prescribed.

(2) Provided that the board shall deduct from the charge on account of water supplied in any month one-twelfth of the water tax assessed on the building or land.

NOTE 1.—The owner is liable for payment of the water tax under section 149. For other charges the agreement may be with the owner or the occupier as may be provided by rule. For rules on this matter, see note 1 to section 229.

NOTE 2.—It is to be noted that sub-section (2) applies to all supplies of water, whether for domestic or non-domestic purposes.

NOTE 3.—See note 3 to section 229.

231. Notwithstanding any obligation imposed on a board by section 228 or by any agreement made under section 229, a board shall not be liable to any forfeiture, penalty or damages for failure to supply water, if the failure to supply arises from accident or from unusual drought or other unavoidable cause.

232. Notwithstanding any obligation to supply water imposed by an agreement under section 229, the board may at any time cease to supply water for other than domestic purposes, if it is of the opinion that such supply would interfere with the supply of water for domestic purposes, and in such case the board shall not be liable to any forfeiture, penalty or damages for so ceasing:—

(a) unless the failure to supply such water arises from a cause other than one specified in section 231, and

(b) unless the board has undertaken to supply water for other than domestic purposes by an agreement made under section 229 making express provision for forfeiture, penalty or damages upon failure to supply such water.

NOTE.—For definition of "water for domestic purposes," see section 2 (25).

233. Notwithstanding anything contained in section 228, or in any agreement under section 229, the supply of water to any building or land shall be, and shall be deemed to have been, granted, subject to the provisions of any rule made under section 235, and in particular to any provision as to the limit or stoppage of the supply and as to the prevention of waste and misuse.

NOTE.—See the rules at pages 299 to 313 of this Manual, and in particular rules 42, 47 to 52 and model rule 16 at page 397.

234. All meters, connection pipes and other works incidental to the supply of water to any building or land shall, except as otherwise provided by rule, be supplied, repaired, extended and altered, as may be necessary, at the expense of the person requiring the supply, but shall be under the control of the board.

Provision as to meters and connection pipes.

NOTE.—See, e.g., rule 39 at page 307 of this Manual

235. (1) The following matters relating to the supply of water from municipal or public water-works shall be regulated and governed by rules, namely:—

Water-supply rules.

(a) any matter in respect of which this Act declares that provision shall be made by rule;

NOTE.—See sections 228 to 230.

(b) the size and nature of the mains and pipes to be laid and the water-works to be constructed by a board for the supply of water;

(c) the construction, control and maintenance of municipal water-works and of pipes and fittings in connection therewith;

(d) the size and nature of the stand-pipes or pumps to be erected by a board;

(e) the mains or pipes in which fire plugs are to be fixed and the places at which keys of the fire plugs are to be deposited;

(f) the periodical analysis by a qualified analyst of the water supply by a board;

(g) the conservation and prevention of injury or contamination to sources and means of water-supply and appliances for the distribution of water, whether within or without the limits of the municipality;

(h) the manner in which connections with water-works may be constructed or maintained and the agency which shall or may be employed for such construction or maintenance;

NOTE.—See also section 230

(i) the regulation of all matters and things connected with the supply and use of water and the turning on and turning off and preventing the waste of water;

(j) the collection of water-tax and of charges relating to the supply of water and the prevention of evasion of the same; and

- (k) any other matter relating to the supply of water in respect of which this Act makes no provision or insufficient provision and further provision is, in the opinion of the Local Government, necessary :

NOTE.—For rules under this section, see pages 299 to 313 of this Manual.

(2) Provided that no rule shall be made under sub-section (1) affecting a cantonment or part of a cantonment without the previous sanction of the Governor General in Council.

Power for removal of structures interfering with public works.

236. (1) Where, on or after the 10th day of March, 1900, any street has been made or any building, wall or other structure has been erected or any tree has been planted without the permission in writing of the board over a public drain or culvert or a water-work vested in the board, the board may—

Unauthorized construction or tree drain or water-work.

con.

- (a) by notice require the person who has made the street, erected the structure or planted the tree, or the owner or occupier of the land on which the street has been made, structure erected or tree planted, to remove or deal in any other way the board thinks fit with the street, structure or tree, or

NOTE—See note 2 to section 166

- (b) itself remove or deal in any other way it thinks fit with the street, structure or tree.

(2) Any expense incurred by a board by action taken under clause (b) of sub-section (1) shall be recoverable in the manner prescribed by Chapter VI from the person by whom the street was made, structure erected or tree planted.

CHAPTER VIII.

OTHER POWERS AND PENALTIES.

Markets, slaughter-houses, sale of food, etc.

237. (1) The board may, with the approval of the District Magistrate, fix premises, either within or without the limits of the municipality, for the slaughter of animals, or animals of any specified description for sale, and may, with the like approval, grant and withdraw licences for the use of such premises.

Places for slaughter of animals for sale.

NOTE.—The words "or, if they belong to the board, charge rent or fees for the use of the same" which occurred in section 115 (1) of the Act of 1900 have been omitted from this sub-section, as sufficient provisions have been made in sections 293, 294 and 295 J (d) for the charging of rent or fees in such cases. See, e.g., model byelaw 9 at page 423 of this Manual.

(2) When such premises have been fixed by the board beyond municipal limits, it shall have the same power to make byelaws for the inspection and proper regulation of the same as if they were within those limits.

NOTE.—See section 238 (2) 1' (d) and notes thereunder

(3) When such premises have been fixed, no person shall slaughter any such animal for sale at any other place within the municipality.

(4) Should anyone slaughter for sale any such animal at any other place within the municipality, he shall be liable on conviction to a fine which may extend to twenty rupees for every animal so slaughtered.

NOTE.—Offences under this sub-section may not be compounded under section 315.

238. The board may, by public notice, and with the previous sanction of the District Magistrate, fix premises within the municipality in which the slaughter of animals of any particular kind not for sale shall be permitted, and prohibit, except in case of necessity, such slaughter elsewhere within the municipality:

Places for slaughter of animals not intended for sale or slaughtered for religious purpose.

Provided that the provisions of this section shall not apply to animals slaughtered for any religious purpose.

NOTE 1.—The provision in section 116 of the Act of 1900 that the section should not take effect in any municipality until it had been specially applied thereto by the Local Government has been omitted and replaced by a provision that the previous sanction of the District Magistrate shall be required to the issue of a public notice under this section.

NOTE 2.—For method of giving public notice, see section 304.

NOTE 3.—Disobedience to a public notice is punishable under section 306.

239. Whenever it appears to the District Magistrate to be necessary for the preservation of the public peace or order, he may, subject to the control of the Commissioner, prohibit or regulate, by public notice the slaughter within the limits of a municipality of animal or animals of any specified description for purposes other than sale and prescribe the mode and route in and by which such animals shall be brought to, and meat shall be conveyed from, the place of slaughter.

Powers of District Magistrate in respect of animals not slaughtered for sale.

NOTE 1.—The provisions of section 118 of the Act of 1900 have been amended so as to enable routes to be prescribed not only for the conveyance of meat from the place of slaughter, but also for the bringing of animals to the place of slaughter.

NOTE 2.—For the means of service of public notice under this section, see rule at page 358 of this Manual.

240. Should the flesh of any cattle, sheep, goat or swine be brought within municipal limits in contravention of a byelaw made under sub-heading (e) of heading F of section 298, it may be seized by an officer of the board authorized in that behalf, and may be destroyed or otherwise disposed of as the board may, by general or special order, direct.

Disposal of flesh imported in contravention of a byelaw regulating importation.

241. (1) The right of any person to use any place, within the limits of a municipality, other than a municipal market, as a market or shop for the sale of animals, meat or fish intended for human food, or as a market for the sale of fruit or vegetables, shall be subject to byelaws (if any) made under heading F of section 298:

Leasing of markets and shops for sale of certain articles.

(2) Provided that, where any byelaw is in force requiring a licence for the establishment or maintenance of a market or shop for the sale of any article mentioned in sub-section (1), the board shall not—

(a) refuse a licence for the maintenance of a market or shop lawfully established at the date of such byelaw coming into force, if application be made within six months from such date, except on the ground that the place where the market or shop is established fails to comply with any conditions prescribed by, or under, this Act, or

(b) cancel, suspend or refuse to renew any licence granted under such byelaw for any cause other than the failure of the licensee to comply with the conditions of the licence or with any provision of, or made under, this Act.

Note 1.—The wide powers conferred by section 130 of the Act of 1900 to control and regulate places for the sale of articles of food and drink have been considerably curtailed in this section and section 298F. The effect of this section and of the provisions of heading F of section 298 is that boards have power to prevent by byelaw the establishment of any new market for whatever purposes intended, that boards have power to regulate and control the working of all markets under the general powers conferred by the Act regarding sanitation, etc., and by byelaws framed under section 298F; that boards are empowered to require licences to be taken out only for markets used for the sale of animals, meat, fish, fruit or vegetables; and that, as regards shop boards are empowered to require licences to be taken out only in the case of shops used for the sale of animals, meat or fish. The powers of a board to refuse a licence for an existing market or shop or to cancel, suspend or refuse to renew such licence are definitely limited in sub-section (2).

Note 2.—A person aggrieved by an order of the board cancelling, suspending or refusing a licence for an existing private market or shop may appeal against such order under section 313. No appeal, however, lies against an order refusing to allow the establishment of a new private market or shop. See also section 322.

242. Whoever feeds, or allows to be fed, an animal

Improper feeding of animals kept for dairy purposes or used for food. which is kept for dairy purposes, or may be used for food, on filthy or deleterious substances, shall be liable on conviction to a fine which may extend to fifty rupees.

NOTE.—Offences under this section may not be compounded under section 315.

243. The chairman, the executive officer, the medical

Inspection of places for sale of food, drink and drugs. officer of health and, if authorized in this behalf by resolution, any other member, officer or servant of the board may, without notice, at any period of the day or night, enter into and inspect a market, shop, stall or place used for the sale of food or drink for man, or as a slaughter-house, or for the sale of drugs, and inspect and examine any article of food or drink, or any animal or drug which may be therein.

244. (1) If, in the course of the inspection of a place

Seizure of unwholesome articles and removal of deleterious and spent drugs. under the preceding section, an article of food or drink or an animal appears to be intended for the consumption of man and to be unfit therefor, the board may seize and remove the same, or may cause it to be destroyed, or to be so disposed of as to prevent its being exposed for sale or use for such consumption.

(2) If it is reasonably suspected that a drug has been improperly adulterated or by reason of age or the effect of climate has become inert or unwholesome, or has otherwise become deteriorated in such manner as to lessen its efficiency, or to change its operation, or to render it noxious, the board may remove the same, giving a receipt therefor, and may produce it before a magistrate.

(3) If it appears to a magistrate before whom a drug has been produced under sub-section (2) that the drug has been improperly adulterated or has become inert, unwholesome or deteriorated as aforesaid, he may order the same to be destroyed, or to be so disposed of as to him may seem fit, and if any offence appears to have been committed, he may proceed to take cognizance thereof.

NOTE 1.—For power to make byelaws for the granting of licences for the sale and dispensing of medicinal drugs, see section 293 J (h)

NOTE 2.—The adulteration of drugs is, in certain cases, an offence punishable under the Indian Penal Code.

NOTE 3.—See also the Prevention of Adulteration Act, 1912, and the rules and orders issued thereunder at pages 549 to 560 of this Manual

Nuisances from certain trades and professions.**245.** (1) If it is shown to the satisfaction of a board

Regulation of offensive trades that any building or place within the limits of the municipality which any person uses or intends to use as a factory or other place of business for the

manufacture, storage, treatment for disposal of any article, by reason of such use or by reason of such intended use, occasions or is likely to occasion a public nuisance, the board may at its option require by notice the owner or occupier of the building or place—

- (a) to desist or refrain, as the case may be, from using, or allowing to be used, the building or place for such purpose, or
- (b) only to use, or allow to be used, the building or place for such purpose under such conditions or after such structural alterations as the board imposes or prescribes in the notice with the object of rendering the use of the building or place for such purpose free from objection.

NOTE 1.—The provisions of sections 120 and 121 of Act I of 1900 regarding the regulation of offensive and dangerous trades having proved unsatisfactory have been materially amended in this Act. This section, together with heading G of section 298, provides for a board making byelaws to regulate these trades, gives a board power to control any place of business "which occasions or is likely to occasion a public nuisance," gives a board power to prevent the establishment of any such place of business as well as to control when it has been established, and gives power to issue orders to prevent the possibility of any nuisance being created as well as to remove an existing nuisance.

NOTE 2.—"Public nuisance" under section 4 (31) of the United Provinces General Clauses Act (I of 1901) means a public nuisance as defined in the Indian Penal Code.

NOTE 3.—An appeal lies under section 318 from an order passed under this sub-section or under a byelaw made under heading G of section 298. See also section 322.

NOTE 4.—The powers conferred by this section may be exercised by the board of any municipality whether byelaws have been made under section 298G or not. See section 298 G(6).

NOTE 5.—See also section 258.

NOTE 6.—For "owner or occupier," see sections 308—311 and notes thereunder.

(2) Whoever, after receiving a notice given under sub-section (1), uses or allows to be used any building or place in contravention of the notice shall be liable on conviction to a fine which may extend to two hundred rupees and to a further fine which may extend to forty rupees for every day on which he so uses or allows to be used the place or building after the date of the first conviction.

NOTE.—See also section 307(a).

(3) The Local Government may, by notification, make the provisions of this section, or of any byelaw made under heading G of section 298, applicable to any area beyond the municipality lying within a distance of a mile from the municipal boundary.

NOTE 1.—The powers conferred by this sub-section appear necessary to enable boards to prevent particular trades springing up just outside the municipal boundary where they would be otherwise exempt from control and might prove a danger to the health of the inhabitants of the municipality or might prevent the subsequent expansion of the municipality and so cause congestion. Compare section 296 of the Cantonments Act, 1921. See also section 281(3) of this Act.

NOTE 2.—The power to charge fees conferred by section 120 (1) of Act I of 1900 is provided for in sections 291 and 298 J (d).

NOTE 3.—The power of the Local Government under this sub-section has been delegated to Commissioners, vide the notification at page 367.

246. Whoever, in a street or public place within the limits of the municipality, lingers for the purpose of prostitution or importunes a person to the commission of sexual immorality, shall be liable on conviction to a fine which may extend to fifty rupees:

Litering and soliciting for immoral purpose.

Provided that no court shall take cognizance of an offence under this section except on the complaint of the person importuned, or on the complaint of a municipal officer or a police officer not below the rank of a sub-inspector respectively authorized in this behalf in writing by the board and the District Magistrate.

NOTE.—Offences under this section may not be compounded under section 315.

247. (1) When a magistrate of the first class receives information—

Brothels, etc.

- (a) that a house in the vicinity of a place of worship or an educational institution or a boarding-house, hostel or mess used or occupied by students is used as a brothel or for the purpose of habitual prostitution or by disorderly persons of any description, or
- (b) that any house is used as aforesaid to the annoyance of respectable inhabitants in the vicinity, or
- (c) that a house in the immediate neighbourhood of a cantonment is used as a brothel or for the purpose of habitual prostitution,

he may summon the owner, tenant, manager or occupier of the house to appear before him either in person or by agent; and if satisfied that the house is used as described in clause (a), clause (b) or clause (c), may, by a written order, direct such owner, tenant, manager or occupier, within a period to be stated in such order, not less than five days from the date thereof, to discontinue such use:

Provided that action under this sub-section shall be taken only—

- (i) with the sanction or by order of the District Magistrate, or
- (ii) on the complaint of three or more persons residing in the immediate vicinity of the house to which the complaint refers, or
- (iii) in the cases referred to in clauses (a) and (c) of this sub-section, on the complaint of the board.

NOTE 1.—The provisions of section 176 of Act I of 1907 have been amended in order to extend the section to cases where houses are used for the purposes of habitual prostitution, and to enable complaints to be made by municipal boards in cases where brothels or houses used for habitual prostitution or in the neighbourhood of educational institutions or places of worship.

NOTE 2.—For the power to make byelaws prohibiting the residence of public prostitutes, the keeping of brothels, etc. in any specified street or area, see section 238 (1c).

(2) If a person against whom an order has been passed by a magistrate under sub-section (1) fails to comply with such order within the period stated therein, the magistrate may impose on him a fine which may extend to twenty-five rupees for every day after the expiration of that period during which the house is so used.

NOTE.—Offences under this section may not be compounded under section 315.

248. Whoever, in a street or public place within the municipality, begs importunately for alms, or exposes or exhibits with the object of exciting charity a deformity or disease or an offensive sore or wound, shall be liable on conviction to a fine which may extend to twenty rupees.

Public safety.

249. The board may authorize any person to destroy or to cause to be destroyed, or to confine or to cause to be confined, for such period as the board may direct, any dog or other animal suffering, or reasonably suspected to be suffering, from rabies, or bitten by a dog or other animal suffering or suspected as aforesaid.

NOTE.—This section merely reproduces the provisions of section 123 (1) (i) of the Act of 1900, which empowered a board to destroy dogs suffering or reasonably suspected to be suffering from rabies, with an additional provision giving power to destroy animals other than dogs suffering from rabies. As regards ownerless dogs, the other clauses of section 123 empowered a board to destroy such dogs only within a period to be fixed by public notice. These provisions proving inconvenient, it is now provided that a board may under section 298H(h) provide by byelaw for the destruction of such dogs. The said section also debarred a board from destroying dogs wearing "collars or other marks distinguishing them as private property." As these vague phrases prevented effective action being taken, section 298H(i) to (l) now empowers boards to make byelaws requiring the registration of dogs, requiring that registered dogs shall wear a token to be issued by the board and providing that any dog not wearing such token may be destroyed, etc. No action for the destruction or confinement of ownerless dogs may, however, be taken until byelaws are made for the purpose.

250. (1) Where in any municipality the prevalence of rabies in the opinion of the board renders it necessary, the board may by public notice require the muzzling, for such period as it thinks fit or until such notice is cancelled, of all dogs within the municipality, or within any part of the municipality.

NOTE.—For method of giving public notice, see section 304.

(2) During such period or time the board may exercise the power conferred by section 249 in respect of any dog which is found at large without a muzzle after a date to be specified in the notice.

NOTE.—Disobedience to public notice is also punishable under section 306.

251. No damages shall be payable in respect of a dog or other animals destroyed or otherwise disposed of under the provisions of section 249 or 250.

Bar to compensation or dogs lawfully destroyed.

or of any byelaw made under sub-head (h) or (l) of heading H of section 298.

252. Whoever, in driving, leading or propelling a vehicle along a street, fails, except in the case of actual necessity,—

(a) to keep to the left, and

(b) when he is passing a vehicle going in the same direction, to keep to the right of that vehicle, shall be liable on conviction to a fine which may extend to ten rupees.

Exception.—This section shall not apply in the case of a municipality wholly or in part situated in a hilly tract.

NOTE—That provision of section 162 of Act I of 1900 which made it an offence for a person driving a vehicle to fail to keep to the left only in cases "when he is passing a vehicle coming from the opposite direction, or when a vehicle going in the same direction is passing him" has been omitted from this section, as it made it difficult to regulate traffic in crowded streets in large towns.

253. Whoever drives, leads or propels a vehicle between nightfall and dawn in a street, unless the vehicle is properly supplied with lights, shall be liable on conviction to a fine which may extend to twenty rupees:

Provided that a board may by a special resolution confirmed by the Commissioner direct that this section shall not apply in the case of vehicles proceeding at not more than walking pace.

NOTE—The provision in section 163 of Act I of 1900 that lights should not be required when "there is sufficient moonlight to render lights unnecessary" has been omitted from this section.

254. Whoever, being in charge of an elephant, camel or bear, omits, on being requested to do so, to remove so far as may be practicable his elephant, camel or bear to a safe distance on the approach of a horse, whether ridden, driven or led, shall be liable on conviction to a fine which may extend to twenty rupees.

255. (1) The owner or keeper of any cattle or other animals found tethered, or straying about without a keeper, in a street or public place shall be liable on conviction to a fine which may extend to twenty rupees.

NOTE 1—Sections 167 and 170 of Act I of 1900 contained provisions which gave rise to difficulties in dealing with the nuisance created by cattle and other animals straying or being tethered in street. It was necessary to prove that the person accused of offences under sections "willfully let loose" or "picketed" the animal and that "injury, danger, harm or nuisance" was caused. This section avoids these difficulties by making the tethering or straying of cattle in streets or public places in itself an offence and by making the owner or keeper responsible.

NOTE 2.—The offence of suffering "any ferocious dog to be at large without a muzzle" (section 167 of Act I of 1900) is omitted from this section as such an offence is more suitably provided for under section 259 of the Indian Penal Code. See also section 250 above.

(2) An animal found tethered as aforesaid may be removed by a municipal officer or servant or by a police officer to a pound as if the animal had been found straying.

NOTE.—This is a new provision adopted from section 316 (2) of the City of Bombay Municipal Act, section 11 of the Cattle Trespass Act, 1871 (page 195 of this Manual), permits of the impounding only of cattle "doing damage to crops," "or found straying thereon."

256. Where any land vested in the board is, without the permission in writing of the board, used as a halting place for any vehicle or animal or as a place of encampment, the owner or a keeper of the vehicle or animal or the person encamping, as the case may be, shall be liable on conviction to a fine which may extend to twenty rupees, and in the case of a continuing breach, to a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the commission of the offence.

257. (1) The board may, by public notice, direct that, within certain limits to be fixed by it, the roofs and external walls of huts or other buildings shall not be made or renewed with grass, mats, leaves or other highly inflammable materials without the consent of the board in writing.

NOTE.—For method of giving public notice, see section 304.

(2) The board may at any time by written notice require the owner of a building which has an external roof or wall made of any such material as aforesaid, to remove such roof or wall within such reasonable time as shall be specified in the notice, notwithstanding that a public notice under sub-section (1) has not been issued or that such roof or wall was made with the consent of the board or before the issue of such public notice, if any:

Provided that in the case of any such roof or wall in existence before the issue of such public notice or made with the consent of the board, the board shall make compensation for any damage caused by the removal which shall not exceed the original cost of constructing the roof or wall.

NOTE 1.—Section 85 of Act I of 1900 only empowered a board to order the removal of roofs, etc., made of inflammable materials which had been made after the issue of the public notice referred to in sub-section (1). This section authorizes the board to direct the removal even in cases where such roofs, etc., were put up after the issue of such public notice or even if no public notice has been issued, and a proviso has been added requiring the board to pay compensation where the roof, etc., was made prior to the issue of such public notice or with the consent of the board and limiting the maximum compensation payable in such cases.

NOTE 2.—For determination of compensation in disputed cases, see section 321.

NOTE 3.—Action may now be taken against the owner. Section 87 of Act I of 1903 permitted action to be taken only against the person who actually put up the roof or wall.

(3) Whoever, without such consent as is required by sub-section (1), makes or renews, or causes to be made or renewed, or in disobedience to a notice given under sub-section (2) suffers to remain, a roof or wall of such material as aforesaid, shall be liable on conviction to a fine which may extend to twenty-five rupees and to a further fine which may extend to ten rupees for every day on which the offence is continued, after the date of the first conviction.

NOTE.—See also sections 305, 306, 307 (a) and (b)

258. (1) The board may, without notice and at any period of the day or night, enter into and inspect a house or building which is suspected to contain petroleum, or other inflammable material, in excess of the quantity permitted to be kept in such house or building under the provision of section 245 or of any byelaw.

Power to search for inflammable materials in excess of authorized quantity.

NOTE.—For such byelaws, see section 293 G (a) (zi).

(2) Should any such excess quantity of such material be discovered it may be seized and held subject to such order as a magistrate may pass with respect to it.

(3) If the magistrate decides that the material seized was stored in the house or building contrary to any direction made under section 245 or to the provisions of any byelaw, he may pass an order confiscating the same.

NOTE.—An order of forfeiture under this section is appealable under section 323.

(4) Subject to any provision of, or made under, this or any other enactment, the material so confiscated may be sold by order of the magistrate, and the proceeds, after defraying the expenses of such sale, shall be credited to the municipal fund.

(5) No order of confiscation under this section shall operate to prevent any other criminal or civil proceedings to which the person storing, the material in excessive quantity may be liable.

259. The board may, where it appears to be necessary for the prevention of danger to life or property, by public notice prohibit all persons from stacking or collecting wood, dry grass, straw or other inflammable materials, or from placing mats or thatched huts or lighting fires in a place or within limits specified in the notice.

Stacking, etc., of inflammable materials.

NOTE 1.—For method of giving notice, see section 391.

NOTE 2.—Disobedience to a public notice is punishable under section 306.

NOTE 3.—For power to make byelaws regarding the storing of inflammable materials, see section 293 G (a) (z)

260. (1) If in the opinion of the board, the working of a quarry, or the removal of stone, earth or other material from the soil in any place is dangerous to persons residing in, or entitled to visit, the neighbourhood thereof, or creates, or is likely to create, a public nuisance, the board may, by written notice, prohibit the owner of the said quarry or place, or the person responsible for such working or removal, from continuing or permitting the working of such quarry, or the removal of such materials, or may require him to take such order with such quarry or place as the board shall direct for the purpose of preventing danger or abating the nuisance arising or likely to arise therefrom.

NOTE.—See note 2 to section 186.

(2) If, in any case referred to in sub-section (1), it appears to the board to be necessary in order to prevent imminent danger, it may cause a proper boarding or fence to be put up for the protection of passengers near a quarry or place, and any expense incurred by the board in taking such action shall be paid by the owner or other person as aforesaid, and shall be recoverable in the manner provided by chapter VI.

NOTE.—See section 213 and note 3 thereunder.

261. (1) Whoever displaces, takes up or makes an alteration in, or otherwise interferes with, the pavement, gutter, flags or other materials of a public street, or the fences, walls or posts thereof, or a municipal lamp, lamp-post, bracket, direction-post, stand-post, hydrant or other such municipal property therein without the written consent of the board, or other lawful authority, and whoever extinguishes a municipal light shall be liable on conviction to a fine which may extend to one hundred rupees.

(2) Any expense incurred by the board by reason of the doing of any such thing as is mentioned in sub-section (1) may be recovered from the offender in the manner provided by chapter VI.

NOTE 1.—Act I of 1900 contained inadequate provisions dealing only with cases of damage to certain kinds of municipal property. This section is intended to cover all cases of damage to municipal property and also to give a board power to remedy the damage itself and to recover the expense thereof summarily from the person in default.

NOTE 2.—For recovery of compensation caused by an act, etc., on account whereof a person has incurred a penalty, see section 316.

262. Whoever discharges firearms or lets off fireworks or fire-balloons, or engages in a game, in such a manner as to cause, or to be likely to cause, danger to persons passing by or dwelling or working in the neighbourhood, or risk of injury to property, shall be liable on conviction to a fine which may extend to twenty rupees.

263. (1) A board may require by notice the owner or occupier of any land or building—

Powers for the prevention of danger from ruinous building, unprotected wells, etc.

(a) to demolish or to repair in such manner as it deems necessary any building, wall bank or other structure, or anything affixed thereto, or to remove any tree, belonging to such owner or in the possession of such occupier, which appears to the board to be in a ruinous condition or dangerous to persons or property, or

(b) to repair, protect or enclose, in such manner as it deems necessary, any well, tank, reservoir, pool or excavation belonging to such owner or in the possession of such occupier, which appears to the board to be dangerous by reason of its situation, want of repair or other such circumstance.

NOTE 1.—See note 4 to section 311.

NOTE 2.—See notes 2 and 3 to section 186 and section 313.

NOTE 3.—In clause (a) the wording of section 111 of the Act of 1900 has been amended in order to make it clear that a building, etc., may be demolished in cases where it is dangerous to the occupants of the building, etc., and not merely when dangerous to the general public; a similar change has been made in the wording of clause (b) as compared with section 110 of Act I of 1900, so that an order may be issued for the protection of a well, where such order is necessary, for the safety of persons using the well and not merely for the safety of passersby. Similar changes have been made in sub-section (2).

(2) Where it appears to the board that immediate action is necessary for the purpose of preventing imminent danger to any person or property, it shall be the duty of the board itself to take such immediate action; and in such case, notwithstanding the provisions of section 287, it shall not be necessary for the board to give notice, if it appears to the board that the object of taking such immediate action would be defeated by the delay incurred in giving notice.

NOTE 1.—See note 3 to sub-section (1).

NOTE 2.—For recovery of costs of removal under this sub-section, see section 312.

NOTE 3.—The latter portion of the sub-section providing that notice is not necessary in certain cases is a new provision.

264. The board may, by notice, require the owner of a building or land which, by reason of abandonment or disputed ownership or other cause, is unoccupied and has become a resort of idle and disorderly persons or otherwise occasions, or is likely to occasion, a public nuisance, to secure and enclose the same within a reasonable time fixed in the notice.

Power to prevent unoccupied buildings or lands becoming a nuisance

NOTE 1.—See notes 2 and 3 to section 186

NOTE 2.—“Public nuisance” means a public nuisance as defined in the Indian Penal Code. See section 4(31) of the United Provinces General Clauses Act (I of 1904).

NOTE 3.—See section 312.

265. (1) Whoever without the written permission of the board—
Obstruction of street.

- (a) causes or allows any vehicle, with or without an animal harnessed thereto, to remain or stand so as to cause obstruction in any street longer than may be necessary for loading or unloading or for taking up or setting down passengers, or
- (b) leaves or fastens any vehicle or animal so as to cause obstruction in any street, or
- (c) exposes any article for sale, whether upon a stall or booth or in any other manner, so as to cause obstruction in any street, or
- (d) deposits, or suffers to be deposited, any building materials, box, bale, package or merchandise in any street, or
- (e) erects or sets up any fence, rail, post, stall or any scaffolding or any other such fixture in any street, or
- (f) in any manner wilfully obstructs or causes obstruction to the free passage of any street,

shall be liable upon conviction to fine which may extend to fifty rupees.

NOTE—Doubts had been expressed as to whether the word "obstructs" in section 168 of Act I of 1900 referred to temporary obstructions. The powers of boards to remove or deal with all obstructions in streets is now more clearly defined in this section. For the insertion of the word "scaffolding" in (e), see note 2 to section 213. See also sections 213, 215 and 220.

(2) The board shall have power to remove any obstruction referred to in sub-section (1), and the expense of such removal shall be recoverable from the offender in the manner provided by chapter VI.

NOTE—The powers to prosecute persons who cause obstruction to traffic having proved ineffective in many cases, boards are now empowered under this sub-section to summarily remove obstructions, provision being made in section 312 for the recovery of the costs of removal and for the sale of the materials removed when not claimed by the owner.

(3) The power exercisable by a board under sub-section (2) to remove obstructions from streets shall also be exercisable for the removal by the board of obstructions from any open space, whether vested in the board or not, which is not private property.

(4) Nothing contained in this section shall apply to any obstruction of a street permitted by the board under any section of this Act or any rule or byelaw made or licence granted thereunder.

NOTE—See sections 213, 220 and 223 E (b) (c).

266. Whoever, without the written permission of the board, digs up or removes earth, sand or other material from any open space, whether vested in the board or not which is not private property, shall be liable upon conviction to a fine not exceeding fifty rupees, and, if the offence is a continuing offence, to a further fine not exceeding ten rupees for every day during which the offence continues after the date of the first conviction for such offence.

Sanitation and prevention of disease.

267. (1) A board may require by notice the owner or occupier of any land or building—
Private drains, cess-pools, dustbins, latrines, etc.

(a) to close, remove, alter, repair, cleanse, disinfect or put in good order any latrine, urinal, water-closet, drain, cesspool, dustbin or other receptacle for filth, sullage-water, rubbish or refuse pertaining to such land or building, or to remove or alter any door or trap-door of any such latrine, urinal or water-closet which opens on to a street or drain, or

(b) to provide such latrines, urinals, water-closets, drains, cesspools, dustbins or other receptacles for filth, sullage-water, rubbish or refuse as should in its opinion be provided for the building or land whether in addition or not to any existing ones, or

(c) to cause any latrine, urinal or water-closet provided for the building or land to be shut off by a sufficient roof and wall or fence from the view of persons passing by or dwelling in the neighbourhood.

(2) When requiring under sub-section (1) anything to be provided, altered or done, the board may specify in the notice the description of the thing to be provided, the pattern so as to conform with which the thing is to be altered, and the manner in which the thing is to be done.

NOTE.—See notes 2 and 3 to section 186.

268. The board may require by notice any person employing more than twenty workmen or labourers or owning, managing or having control of a market, school or theatre or other place of public resort to provide such latrines and urinals as it may deem fit, and to cause the same to be kept in proper order and to be daily cleansed :

Provided that nothing in this section shall apply to a factory regulated by the Indian Factories Act, 1911.

NOTE.—See note 2 to section 186

269. (1) The board may by notice require the owner or occupier of any land or building to cleanse, repair, cover, fill up or drain off a private well, tank, reservoir, pool, depression or excavation therein which may appear to the board to be injurious to health or offensive to the neighbourhood.

(2) Provided that the owner or occupier may require the board to acquire at its expense, or otherwise provide, any land or rights in land necessary for the purpose of effecting drainage ordered under sub-section (1).

NOTE.—See notes 2 and 3 to section 186.

270. (1) Subject to the provisions of section 278, the board may inspect a drain, privy, water-closet, latrine, urinal, cesspool or other receptacle for filth, and for that purpose may cause the ground to be opened where it thinks fit.

(2) The expense of such inspection and of causing the ground to be closed and made good as before shall be borne by the board, unless the drain, privy, water-closet, latrine, urinal, cesspool or other receptacle for filth is found to be in bad order or condition, or was constructed in contravention of any provisions of, or made under, this or any other enactment, in which case such expenses shall be paid by the owner or occupier and shall be recoverable in the manner provided by chapter VI.

NOTE.—The provision that the expenses shall be recoverable from the owner or occupier in cases where it is found that any provisions of the Act or of rules or byelaws have been contravened is new.

271. Should any building or land be in a filthy or unwholesome state, the board may, by notice, require the owner or occupier thereof to cleanse, or otherwise put in a proper state, the building or land, and thereafter to keep the same in a clean and proper state.

NOTE.—See notes 2 and 3 to section 186. Section 273 makes provision for cases where no notice is issued.

272. Wherever on any building or land—

Failure to remove
offensive matter.

(a) any dirt, dung, bones, ashes, night-soil—or filth, or any noxious or offensive matter is kept for more than twenty-four hours, or otherwise than in some proper receptacle, or

(b) any receptacle for such things is suffered to be in a filthy or noxious state or is not subjected to any proper method of cleansing or purifying, the owner or occupier of the building or land shall be liable, on conviction, to a fine which may extend to fifty rupees, and, in

the case of a continuing breach, to a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender has been proved to have persisted in the commission of the offence.

NOTE.—The words "knowingly or negligently allow" which occurred in section 157 of Act I of 1900 have been omitted and the whole section redrafted in order to impose the responsibility for the cleansing of a building or land upon the owner or occupier.

273. (1) The board may—

Regulation of the disposal of rubbish, night-soil, etc.

- (a) provide receptacles and places for the temporary deposit of offensive matter and rubbish;
- (b) appoint places for the disposal of night-soil, carcasses and other offensive matters and rubbish; and
- (c) by public notice issue directions as to the time, manner and conditions at, in and subject to which any offensive matter or rubbish referred to in clauses (a) and (b) may be removed along a street, deposited or otherwise disposed of.

NOTE 1.—See notes 1 and 2 to section 259. See also section 274.

NOTE 2.—For power to make byelaws in these matters see section 298D.

(2) It shall be sufficient notice of the appointment of a place under clause (b) of sub-section (1) that a notice board indicating such appointment is displayed on or near the place appointed.

(3) Before appointing a place outside the municipal limits under clause (b) of sub-section (1) the board shall obtain the previous sanction of the District Magistrate.

274. The occupier of any building or land from which

any offensive matter, rubbish, night-soil or carcass is thrown or deposited on any part of a public place or street, or into any public sewer or drain, or into any drain communicating with a public sewer or drain, otherwise than in a place appointed under clause (b) or in a receptacle provided under clause (a) of sub-section (1) of section 273, and any person contravening any direction of a board issued under clause (c) of the said sub-section shall be liable, upon conviction, to a fine not exceeding twenty rupees.

NOTE.—As it had been contended that the word "permits" in section 155 of Act I of 1900 implied knowledge, the wording has been amended in order to make it clear that the occupier of a building is responsible for the acts of his servants or family.

275. (1) Whenever an animal in the charge of a person

Disposal of dead dies, otherwise than by being slaughtered either for sale or consumption or for some

religious purpose, the person in charge thereof shall, within twenty-four hours, either—

(a) convey the carcass to a place (if any) fixed by the board under section 273 for the disposal of the dead bodies of animals or to a place beyond municipal limits not being within one mile of those limits, or

(b) give notice of the death to the board, whereupon the board shall cause the carcass to be disposed of.

(2) Every person bound to act in accordance with sub-section (1) shall, if he fails so to act, be liable upon conviction to a fine which may extend to ten rupees.

(3) For the disposal of the dead body of an animal under clause (b) of sub-section (1) the board may charge such fee as the board has prescribed, and may recover the same, if not paid in advance, from the owner or keeper of the animal in the manner provided by chapter VI.

276. Whenever the water of a sink, sewer or cesspool, or any other offensive matter is allowed to flow, drain or be put upon a public street or place, or into a sewer or drain not set apart for the purpose, without the permission in writing of the board or in contravention of any condition prescribed in such permission, the owner or occupier of the land or building from which such water or offensive matter so flows, drains or is put shall be liable, upon conviction, to a fine which may extend to twenty rupees.

Penalty for discharging sewage on public streets, etc.
NOTE.—The provisions have been amended on the same lines as sections 272 and 274

277. Subject to the provisions of section 287, the board may enter and inspect a building, and may disinfect buildings, by notice direct all or any part thereof to be internally or externally limewashed, disinfected or otherwise cleansed for sanitary reasons:

Provided that nothing in this section shall apply to a factory regulated by the Indian Factories Act, 1911.

NOTE.—See note 2 to section 186.

278. (1) Should a building, or a room in a building, be, in the opinion of the board, unfit for human habitation in consequence of the want of proper means of drainage or ventilation or otherwise, the board may, by notice, prohibit the owner or occupier thereof from using the building or room for human habitation or

suffering it to be so used either absolutely or unless, within a time to be specified in the notice, he effects, such alteration therein as is prescribed in the notice.

NOTE 1.—“In the opinion of the board” has been added in order to make it clear that it is the board and not the courts that is the deciding authority on the question of whether a building or room is fit for human habitation or not.

NOTE 2.—An order under this sub-section may be an order to discontinue the use of a building or room for human habitation either altogether or unless, within a specified time, specified alterations are made in the building.

NOTE 3.—For “owner or occupier” see sections 308 to 311 and notes thereunder.

(2) Upon failure of a person to whom notice is issued under sub-section (1) to comply therewith, it shall be lawful for the board to require by further notice the demolition of the building or room.

NOTE 1.—A closing order under section 195 of Act 1 of 1900 being ineffective since all that a board could do to enforce the order was to prosecute the offender for disobeying the notice, this sub-section was added giving power, in the event of a closing order under sub-section (1) not being complied with, to direct the demolition of the building or room. A board may, of course, under section 307 (a) carry out itself the alterations ordered under sub-section (1). Where a board itself carries out an order of demolition under sub-section (2), provision is made in section 312 for the recovery of the expenses.

NOTE 2.—Under section 318, an appeal lies against an order passed under either sub-section (1) or sub-section (2). See also section 322.

279. Whoever—

Penalty for failure to give information of cholera, smallpox, etc

- (a) being a medical practitioner and in the course of such practice becoming cognizant of the existence of cholera, plague, smallpox or other infectious disease that may be notified in this behalf by the Local Government in any dwelling other than a public hospital in the municipality, or

NOTE.—For other diseases notified by the Local Government to be infectious diseases for purposes of this section, see page 339 of this Manual

- (b) in default of such medical practitioner, being the owner or occupier of such dwelling, and being cognizant of the existence of any such infectious disease therein, or

- (c) in default of such owner or occupier, being the person in charge of, or in attendance on, a person suffering from any such infectious disease in such dwelling and being cognizant of the existence of the disease therein,

fails to give, or gives false information to such officer as the board may appoint in this behalf respecting the existence of such disease, shall be liable upon conviction to a fine which may extend to fifty rupees :

Provided that a person not required to give information in the first instance, but only in default of some other persons, shall not be punishable if it is shown that he had reasonable cause to suppose that the information had been or would be duly given.

Act V of 1932

279A. Where there is any reason to believe that a case of infectious disease notifiable under section 279 has occurred in building the medical officer of health or other competent person deputed by him shall, subject to the provisions of section 287, enter the said building and make an examination of the person or persons suspected to be suffering from the disease and may also obtain material for pathological examination if necessary :

Provided that all females above the age of eight years shall be inspected by persons of their own sex only.

NOTE.—This section has been added by Act V of 1932 to empower medical officers of health to make preventive inspections in respect of infectious diseases notifiable under section 279.

280. When a person suffering or certified by a duly qualified medical practitioner to be suffering from cholera, plague, smallpox or any other infectious disease that may be notified in this behalf by the Local Government is—

- (a) without proper lodging or accommodation, or
- (b) living in a sarai or other public hostel, or
- (c) living in a room or house which he neither owns nor is otherwise entitled to occupy, or
- (d) lodged in a room or set of apartments occupied by more than one family and any of the occupiers objects to his continuing to lodge therein,

the board may, on the advice of a medical officer of rank not inferior to that of an assistant surgeon, remove the patient to a hospital or place at which persons suffering from such disease are received for medical treatment, and may do anything necessary for such removal.

NOTE.—For certain instructions in the matter of epidemic diseases, see pages 229 and 310 of this Manual.

281. Whoever, while suffering from an infectious, contagious, or loathsome disorder—

Penalty for acts done by persons suffering from disorder.

- (a) makes or offers for sale an article of food or drink for human consumption or a medicine or drug, or
- (b) wilfully touches any such article, medicine or drug, when exposed for sale by others, or
- (c) takes any part in the business of washing or carrying soiled cloths,

shall be liable upon conviction to a fine which may extend to twenty rupees.

282. (1) If the Sanitary Commissioner or the Civil Surgeon or Health Officer certifies that the cultivation of any description of crops or the use of any kind of manure or the irrigation of land in any specified manner—

Prohibition of cultivation, use of manure or irrigation injurious to health.

(a) in a place within the limits of a municipality is injurious or facilitates practices which are injurious to the health of persons dwelling in the neighbourhood, or

(b) in a place within or beyond the limits of a municipality is likely to contaminate the water supply of such municipality or otherwise render it unfit for drinking purposes,

the board may by public notice prohibit the cultivation of such crop, the use of such manure or the use of the method of irrigation so reported to be injurious, or impose such conditions with respect thereto as may prevent the injury or contamination :

NOTE 1—The designation of "Sanitary Commissioner" has since been altered to "Director of Public Health."

NOTE 2—See notes 1 and 2 to section 279

(2) Provided that when, on any land in respect of which such notice is issued, the act prohibited has been practised in the ordinary course of husbandry for the five successive years next preceeding the date of prohibition, compensation shall be paid from the municipal fund to all persons interested therein for damage caused to them by such prohibition.

NOTE 1—An amendment has been introduced to make it clear that the act referred to must have been practised for the five successive years prior to the prohibition.

NOTE 2—For determination of compensation in case of dispute see section 324.

283. The board may, by notice, require the owner or occupier of any land to clear away and remove any vegetation or undergrowth which may be injurious to health or offensive to the neighbourhood.

Power to require owner to clear away noxious vegetation.

NOTE—See notes 2 and 3 to section 186

284. (1) In a municipality for which byelaws have been made under sub-head (g) of heading I of section 298, the board may, by notice, require the owner or occupier of any land

Power to require excavations to be filled up or drained.

upon which an excavation, cesspool, tank or pit has been made in contravention of such byelaws, or in breach of the conditions under which permission to dig any such excavation, cesspool, tank or pit has been granted, to fill up or drain the excavation, cesspool, tank or pit within a period to be specified in such notice.

NOTE 1—The Act of 1900 gave no power to prevent the making of excavations which might become a nuisance, but only gave power to take steps to remedy such nuisances after they had been created. The power to prevent such excavations is now conferred by this section, but it is to be noted that the section is only in force in those municipalities for which byelaws for this purpose have been made and are in force

NOTE 2.—See notes 2 and 3 to section 186.

(2) The Local Government may by notification extend the provisions of this section and of byelaws made for the purposes of this section to an area beyond the municipality lying within a distance of a mile from the municipal boundary.

NOTE 1.—The reasons for the insertion of this new sub-section are similar to those for the insertion of sub-section (3) of section 245, the existence of excavations just outside municipal limits being a fruitful source of malaria and also the cause of congestion owing to the consequent diminution of the area of land available for building sites.

NOTE 2.—The power of the Local Government under this sub-section has been delegated to Commissioners, vide the notification at page 263.

285. (1) The board may by public notice, order a burial or burning ground which is certified by the civil surgeon or health officer to be dangerous, or likely to be dangerous, to the health of persons living in the neighbourhood to be closed from a date to be specified in the notice, and shall, in such case, if no suitable place for burial or burning exists within a reasonable distance, provide a fitting place for the purpose.

Power in respect of
burial and burning
grounds

NOTE.—See notes 1 and 2 to section 259.

(2) Private burial places in such burial grounds may be excepted from the notice, subject to such conditions as the board may impose in this behalf:

Provided that the limits of such burial places are sufficiently defined, and that they shall only be used for the burial of members of the family of the owners thereof.

(3) No burial or burning ground, whether public or private, shall be made or formed without the permission in writing of the board.

(4) No person shall, except with the permission of the board in writing, bury or burn, or cause to be buried or burnt, a corpse in a place other than a recognized burial or burning ground.

(5) Should a person bury or burn, or cause or permit to be buried or burnt, a corpse contrary to the provisions of this section, he shall be liable upon conviction to a fine which may extend to fifty rupees.

NOTE 1.—Section 298 I (c) gives a board power to make byelaws for the regulation and control of burial ground, etc.

NOTE 2.—Section 318 gives a right of appeal from any order passed under this section. See also section 322

NOTE 3.—Offences under sub section (5) may not be compounded under section 315

286. The board may set apart suitable places for the purpose of bathing, and may specify the times at which, and the sex of the persons by whom, such places may be used, and may also set apart suitable places for washing animals or clothes or other things; and may by public notice prohibit bathing or the washing of animals or clothes or other things in a public place not so set

Nothing and washing
places.

apart, or at times or by persons other than those specified, and may in like manner prohibit any act by which water in public places or rivers may be rendered foul or unfit for use or which causes or is likely to cause inconvenience or annoyance to persons lawfully using such places.

NOTE.—See notes 1 and 2 to section 239

Inspection, entry, search, etc.

287. (1) The chairman, the executive officer and, if

Ordinary inspection.

authorized in this behalf by resolution, any other member, officer or servant of the board, may enter into or upon a building or land with or without assistants or workmen, in order to make an inspection or survey or to execute a work which a board is authorized by this Act, or by rules or byelaws, to make or execute, or which it is necessary for a board, for any of the purposes or in pursuance of any of the provisions of this Act or of rules or byelaws, to make or execute :

NOTE 1.—This section governs all inspections under the Act or rules or byelaws, unless provision is made to the contrary in any section of the Act or a rule or byelaw, see, e.g., section 170.

NOTE 2.—The provision that the person authorized to make the entry may be accompanied by assistants or workmen is new.

NOTE 3.—Obstruction to such inspections will, in certain cases, be punishable under section 186 of the Indian Penal Code; in cases where that section does not apply, such obstruction is punishable under section 235 of this Act

NOTE 4.—No resolution is required for the persons authorized by section 141 (2) to make an inspection for the purpose of making an assessment list.

(2) Provided that,—

(a) except when it is in this Act or in rules or byelaws otherwise expressly provided, no such entry shall be made between sunset and sunrise, and

NOTE.—For provisions to the contrary, see sections 226, 213, 258 and 288

(b) except when it is in this Act or in rules or byelaws otherwise expressly provided, no building which is used as a human dwelling shall be so entered, except with the consent of the occupier thereof, without giving the said occupier not less than four hours' previous written notice of the intention to make such entry; and

NOTE 1.—For provisions to the contrary, see sections 226, 213, 258, 263 (2) and 288

NOTE 2.—Provision is now made in this clause that no notice need be given in cases where lands or buildings are unoccupied or where buildings are used for other purposes than as human dwellings or where the consent of the occupier is obtained

(c) sufficient notice shall in every instance be given even when any premises may otherwise be entered without notice, to enable the inmates of an apartment appropriated for females to remove to some part of the premises where their privacy need not be disturbed; and

(d) due regard shall always be had to the social and religious usages of the occupants of the premises entered.

288. Where there is reason to believe that, in any building or on any land, a work has been executed in connexion with any municipal water-works, drainage works or other municipal undertaking in contravention of the provisions of this Act or of rules or byelaws, the chairman or, if so directed by the chairman, the executive officer or the medical officer of health may at any time and without notice inspect such building or land.

NOTE.—A new provision, the necessity for which had been experienced in connexion with section 16 of the United Provinces Water-Works Act, 1891, which authorized the inspection only of premises supplied with water in accordance with provisions of that Act, but gave no authority to inspect premises where there was reason to believe that a connexion with the water main had been made without sanction.

289. It shall be lawful for a person authorized under the provisions of section 287 or 288 to make an entry for the purpose of inspection or of search, to open or cause to be opened a door, gate or other barrier—

(a) if he considers the opening thereof necessary for the purpose of such entry, inspection or search, and

(b) if the owner or occupier is absent, or being present, refuses to open such door, gate or barrier.

NOTE.—This section was inserted to make clear what powers an officer authorized to make an inspection or entry may exercise in order to effect an entry.

290. (1) The board may by byelaw require any water-works, or work of the nature to which sections 192, 267 and 268 refer, to be executed by municipal or other agency under its own orders.

NOTE.—This new section confers upon a board powers that are necessary in order to avoid the dangers of faulty workmanship in connexion with plumbing work. See also sections 235 (1) (h) and 296 (2)B (c).

(2) The expenses of any work so executed shall be paid by the person by whom the work would otherwise have been executed, unless the board shall, by a general, or special order or resolution, sanction, as it is hereby empowered to sanction, the execution of such work at the charge of the municipal fund.

(3) Any pipes, fittings, receptacles or other appliances for or connected with any water-works, or with the drainage of private buildings or lands shall, if supplied, constructed or erected at the expense of the board, be deemed to be municipal property, unless the board shall have transferred its interest therein to the owner of such buildings or land.

Rent and charges.

291. (1) Where any sum is due on account of rent from

Recovery of rent on a person to a board in respect of land vested in, or entrusted to the management of, the board, the board may apply to the Collector to recover any arrear of such rent as if it were an arrear of land revenue.

(2) The Collector on being satisfied that the sum is due shall proceed to recover it as an arrear of land revenue.

NOTE.—A new provision inserted owing to the difficulty experienced in the collection of small sums due to a board on account of rent on land

292. Any arrears due on account of rent from a person

Recovery of rent of other immovable property. to the board in respect of immovable property other than land vested in or entrusted to the management of the board, shall be recovered in the manner prescribed by chapter VI.

293. (1) The board may charge fees to be fixed by bye-

Fees for use, otherwise than under a lease, of municipal property. law or by public sanction or by agreement for the use or occupation (otherwise than under a lease) of any immovable property vested in, or entrusted to the management of, the board, including any public street or place of which it allows the use or occupation whether by allowing a projection thereon or otherwise.

NOTE.—See sections 200, 213, 220, 265 (4) and 298 J (d) and notes thereunder.

(2) Such fees may either be levied along with the fee charged under section 294 for the sanction, licence or permission or may be recovered in the manner provided by chapter VI.

294. The board may charge a fee to be fixed by byelaw

Licence fees, etc. for any licence, sanction or permission which it is entitled or required to grant by or under this Act

NOTE.—See section 298J(d). This section empowers a board to fix by byelaw fees to be charged not only for a licence but also for a sanction or permission

Obstruction to persons employed by board.**295.** Whoever obstructs or molests a person employed by,

Penalty for obstructing persons employed by board. or under contract with, the board under this Act in the performance of his duty or in the fulfilment of his contract, or removes a mark set up for the purpose of indicating any levels or direction necessary to the execution of works authorized by this Act, shall be liable on conviction to a fine which may extend to fifty rupees.

NOTE 1.—Compare section 186 of the Indian Penal Code.

NOTE 2.—Offences under this section are not compoundable under section 315

CHAPTER IX.

RULES, REGULATIONS AND BYELAWS.

296. (1) The Local Government shall make rules consistent with this Act in respect of the matters described in sections 29; 95, 127, 153 and 235.

Obligation and power of Local Government to make rules.

NOTE.—See note 2 to section 153.

(2) The Local Government may make rules consistent with this Act—

(a) providing for any matter for which power to make provision is conferred, expressly or by implication, on the Local Government by this or any other enactment in force at the commencement of this Act, and

(b) generally for the guidance of a board or any Government officer in any matter connected with the carrying out of the provisions of this or any other enactment relating to municipalities.

NOTE.—For conditions subject to which rules may be made, see section 300.

297. (1) A board may, by special resolution, make regulations consistent with this Act, or with any rule under section 296, or regulation under sub-section (2) made by the Local Government as to all or any of the following matters:—

Power to make regulations as to procedure, etc.

(a) the time and place of the meetings of a board;

(b) the manner of convening meetings, and of giving notice thereof;

(c) the conduct of proceedings at meetings, the adjournment of meetings, and asking questions by members at meetings;

NOTE.—See section 52 (3) and note 3 thereunder.

(d) the establishment of committees, other than merely advisory committees, for any purpose, and the determination of all matters relating to the constitution and procedure of such committees;

NOTE.—See sections 104 (1) (a) and 112

(e) the avoidance of any entry shown in the third column of schedule II;

NOTE.—See section 61 (1) (a).

(f) with reference to sub-section (2) of section 77, the augmentation of any maximum or minimum monthly salary specified in section 74, 75 or 76 with reference to powers over the staff;

- (g) the delegation of powers, duties or functions to—
- (i) the chairman of the board;
 - (ii) a committee constituted under clause (d);
 - (iii) a chairman of such committee;
 - (iv) the executive officer; or
 - (v) where there is no executive officer, any other servant of a board;
 - (vi) any Government servant who is employed as civil surgeon, medical officer in charge of a hospital or dispensary, medical officer of health, deputy inspector of schools or sub-deputy inspector of schools. Act IV of 1923.

NOTE.—See sections 50 and 112 and notes thereunder. Any of the powers of the board may be delegated other than those specified in sub-section (1) of section 112. Delegation may be only to the committees or officers specified in this clause; powers, duties or functions may not be delegated to individual members.

- (h) the absence or other allowances of the servants employed by a board;
- (i) the amount and nature of the security to be furnished by a servant of a board from whom it is deemed expedient to require security;
- (j) the grant of leave to servants of a board and the remuneration to be paid to the persons, if any, appointed to act for them whilst on leave;
- (k) the period of service of all servants of a board and the conditions under which such servants, or any of them, shall receive gratuities or compassionate allowances on retirement, or on their becoming disabled through the execution of their duty, and the amount of such gratuities or compassionate allowances; and the conditions under which any gratuities or compassionate allowances may be paid to the surviving relatives of any such servants whose death has been caused through the execution of their duty;
- (l) the payment of contributions, at such rates and subject to such conditions as may be prescribed in such regulations, to a pension or provident fund established by the board or with the approval of the board, by the said servants;
- (m) the conditions subject to which sums due to a board may be written off as irrecoverable and the conditions subject to which the whole or any part of a fee chargeable for distress may be remitted; and

(n) all other similar matters;

NOTE 1.—For conditions subject to which a board may make regulations, see section 301.

NOTE 2.—For model regulations under this section: see pages 469 to 490 of this Manual.

(2) Provided that the Local Government may, if it thinks fit, make regulations consistent with this Act in respect of any of the matters specified in clauses (h) to (n) of sub-section (1), and any regulations so made shall have the effect of rescinding any regulation made by the board under the said sub-section in respect of the same matter or inconsistent therewith.

NOTE.—For conditions subject to which the Local Government may make regulations, see section 300.

298. (1) A board by special resolution may, and where Power of board to make byelaws. required by the Local Government shall, make byelaws, applicable to the whole or any part of the municipality, consistent with this Act and with any rule, for the purpose of promoting or maintaining the health, safety, and convenience of the inhabitants of the municipality and for the furtherance of municipal administration under this Act.

NOTE 1.—For conditions subject to which a board may make byelaws, see section 301.

NOTE 2.—The words "applicable to the whole or any part of the municipality" were inserted to provide for cases where boards desire to have special byelaws applicable to a portion only of the municipality

(2) In particular, and without prejudice to the generality of the power conferred by sub-section (1), the board of a municipality, wherever situated, may, in the exercise of the said power, make any byelaw described in list I below and the board of a municipality, wholly, or in part, situated in a hilly tract may further make, in the exercise of the said power, any byelaw described in list II below.

LIST I.

BYELAWS FOR ANY MUNICIPALITY.

A.—Building.

(a) Extending, with reference to sub-section (2) of section 178, the necessity of giving notice to all buildings;

NOTE.—For model byelaw under this sub-head, see page 440 of this Manual.

✓ (b) declaring, with reference to clause (d) of sub-section (3) of section 178, an alteration of any specific description to be a "material alteration";

✓ (c) determining the information and plans to be furnished to the board under section 179;

NOTE.—For model byelaws under this sub-head, see pages 441 and 442 of this Manual.

- (d) prescribing that, on payment of fees in accordance with such scale as is specified in this behalf, plans and specifications shall be obtainable from the board or from an agency prescribed by the board;
- (e) fixing, with reference to section 181, the period for which a sanction shall remain in force;
- (f) prescribing the type or description of buildings which may or may not, and the purposes for which a building may or may not, be erected in any prescribed area or areas;

NOTE.—See section 183 (c).

- (g) prescribing the circumstances in which a mosque, temple, church or other sacred building may or may not be erected, re-erected or altered;

NOTE.—By means of byelaws under this sub-head it may be possible to avoid difficulties in connexion with the laying out of new streets or other improvements in congested areas.

- (h) prescribing with reference to the erection, re-erection or alteration of buildings, or of any class of buildings, all or any of the following matters:—
 - ✓ (i) the materials and method of construction to be used for external and party walls, roofs, and floor;
 - ✓ (ii) the position and the materials and method of construction of fire-places, chimneys, drains, latrines, privies, urinals and cesspools;
 - ✓ (iii) the height and slope of the roof above the uppermost floor upon which human beings are to live or cooking operations are to be carried on;
 - ✓ (iv) the ventilation and space to be left about the building to secure free circulation of air and to facilitate scavenging and for prevention of fire;
 - ✓ (v) the level and width of foundation, level of lowest floor, and stability of structure;
 - ✓ (vi) the number and height of the storeys of which the building may consist;
 - ✓ (vii) the means to be provided for egress from the building in case of fire;
 - (viii) any other matter affecting the ventilation or sanitation of the building; and
 - (ix) the conditions subject to which sanction for the construction or alteration of a well may be refused or granted, with a view to prevent pollution of the water or danger to any person using the well;

NOTE.—For model byelaws under this sub-head, see pages 443 to 450 of this Manual

- (i) regulating, in any manner not specifically provided for in this Act, the erection of any enclosure, wall, fence, tent, awning or other structure, of whatsoever kind or nature, on any land within the limits of the municipality.

NOTE.—See section 2 (2) and note thereunder. By means of such byelaws boards may control the erection of tents or hawuts in front of, or in the compounds of, houses where they may be a nuisance from a sanitary point of view

B.—Drains, privies, cesspools, etc.

- (a) Regulating, in any manner not specifically provided for in this Act, the construction, alteration, maintenance, preservation, cleansing, and repair of drains, ventilation shafts and pipes, water-closets, privies, latrines, urinals, cesspools, and other drainage works;
- (b) regulating or prohibiting the discharge into drains, or deposit therein, of sewage, sullage, polluted water and other offensive or obstructive matter;
- (c) prescribing the size and nature of the works which owners or occupiers may be required to construct under sections 192, 267 and 268 and the agency which shall or may be employed for executing such works.

NOTE 1.—See section 191.

NOTE 2.—As regards sub-head (a), see also section 220.

C.—Extinction of Fire.

- (a) Prescribing the officer to whom and the place at which the outbreak of a fire shall be reported; and
- (b) generally making provision for the procedure and precautions to be adopted by the public on the occasion of a fire and for any other thing relating to fires in respect of which provision is necessary.

NOTE.—See sections 187 and 188.

D.—Scavenging.

- (a) Prescribing the times and places at which receptacles of filth, rubbish or other offensive matter shall be in readiness for the removal of the contents by the municipal scavenging agency; and
- (b) making provision for any other matter relating to house-scavenging.

NOTE.—See sections 195 to 202, 273 and 274.

E.—Streets.

- (a) Determining the information and plans to be furnished to the board under section 203;

- (b) permitting, prohibiting or regulating the use or occupation of any or all public streets or places by itinerant vendors or by any person for the sale of articles, or for the exercise of any calling or for the setting up of any booth or stall, and providing for the levy of fees for such use or occupation,

NOTE.—See section 220 For model byelaws under this sub-head, see pages 400 to 411 of this Manual.

- (c) regulating the conditions on which permission may be given under section 209 for projections over streets and drains and under section 265 for the temporary occupation of streets.

NOTE.—For model byelaws under this sub-head, see pages 433 to 440 of this Manual

F.—Markets, slaughter-houses, sale of food, etc.

- (a) Prohibiting, subject to the provision of section 241, the use of any place as a slaughter-house, or as a market or shop for the sale of animals intended for human food or of meat or of fish, or as a market for the sale of fruit or vegetables, in default of a licence granted by the board or otherwise than in accordance with the conditions of a licence so granted;
- (b) prescribing the conditions subject to which and the circumstances in which, and the areas or localities in respect of which, licences for such use may be granted, refused, suspended or withdrawn; and
- (c) providing for the inspection of, and regulation of the conduct of business in, a place used as aforesaid, so as to secure cleanliness therein or to minimize any injurious, offensive or dangerous effect arising or likely to arise therefrom;

NOTE 1.—See section 241 and note thereunder.

NOTE 2.—For model byelaws under (a), (b) and (c), see pages 412 and 413 of this Manual

- (d) providing for the establishment, and [except so far as provision may be made by byelaws under sub-head (c)] for the regulation and inspection of markets and slaughter-houses, of livery stables, of encamping grounds of *sarais*, of flour-mills, of bakeries, of places for the manufacture, preparation or sale of specified articles of food or drink, or for keeping or exhibiting animals for sale or hire or animals of which the produce is sold, and of places of public entertainment or resort, and for the proper and cleanly conduct of business therein;

NOTE 1.—See note to section 241.

NOTE 2.—For power to regulate slaughter-houses outside municipal limits, see section 237 (2).

NOTE 3.—The word "establishment" has been inserted in order to make it clear that byelaws may be made requiring that the permission of the board must be obtained before a new market, etc., is established.

NOTE 4.—For draft byelaws regulating some of the matters referred to in this sub-head, see pages 411, 412, 418 to 429, and 430 and 431 of this Manual.

- (c) in a municipality where a reasonable number of slaughter-houses has been provided or licensed by the board, controlling and regulating the admission within municipal limits, for purposes of sale, of the flesh (other than cured or preserved meat) of any cattle, sheep, goats or swine slaughtered at a slaughter-house or place not maintained or licensed under this Act.

NOTE.—See section 240.

G.—Offensive trades.

- (a) Except where and so far as is inconsistent with anything contained in the Indian Petroleum Act, 1899, or in rules made thereunder, prohibiting the use of any place, in default of a licensee granted by the board or otherwise than in accordance with the conditions of a licensee so granted, as a factory or other places of business—

- (i) for boiling or storing offal, blood, bones, guts or rags,
- (ii) for storing hides, horns or skins,
- (iii) for tanning,
- (iv) for the manufacture of leather or leather goods,
- (v) for dyeing,
- (vi) for melting tallow or sulphur,
- (vii) for burning or baking bricks, tiles, pottery or lime,
- (viii) for soap-making,
- (ix) for oil-boiling,
- (x) for storing hay, straw, thatching-grass, wood, coal or other dangerously inflammable material,

NOTE.—See section 259.

- (xi) for storing petroleum or any inflammable oil or spirit,

NOTE 1.—For meaning of the phrase "except where and so far as is inconsistent with anything contained in the Indian Petroleum Act, 1899, or in rules made thereunder", see the orders at pages 360 to 362 of this Manual.

NOTE 2.—See also section 258.

- (xii) for storing and pressing cotton and cotton refuse,
- (xiii) for any other purpose if such use is likely to cause a public nuisance or involve risk of fire;

- (b) prescribing (but not so as to derogate from any power conferred on a board by section 245) the circumstances in which and the areas or localities in respect of which licences may be granted, refused, suspended or withdrawn; and
- (c) providing for the inspection and regulation of the conduct of business in a place used as aforesaid, so as to secure cleanliness therein or to minimize any injurious, offensive or dangerous effect arising or likely to arise therefrom;

NOTE 1.—See section 245 and note thereunder.

NOTE 2.—Section 318 allows an appeal from any order passed under a byelaw under heading O.

NOTE 3.—For draft byelaws on some of the matters referred to in this heading, see pages 432 to 435 of this Manual.

H.—Public safety and convenience.

- (a) Prescribing the standard weights and measures to be used within the municipality, and providing for the inspection of the same;
- (b) providing for the regulation or prohibition of any description of traffic in the streets, where such regulation or prohibition appears to the board to be necessary;

NOTE 1.—The words "for the prevention of danger or grave inconvenience to the public," which occurred in section 123 (1) of Act I of 1900 after the word "necessary," have been omitted as unduly restrictive, and as rendering doubtful the legality of byelaws closing specified roads to traffic of a specified description.

NOTE 2.—For draft byelaws under this sub-head, see pages 402 and 403 of this Manual.

- (c) imposing the obligation of taking out licences on the proprietors or drivers of vehicles, boats or animals kept or plying for hire, or on persons hiring themselves out for the purpose of carrying loads within the limits of the municipality, and fixing the fees payable for such licences and the conditions on which they are to be granted and may be revoked;

NOTE 1.—An addition has been made in this sub-head to enable boards to make byelaws requiring porters to take out licences.

NOTE 2.—For draft byelaws under this sub-head, see pages 403 to 408 of this Manual.

- (d) limiting the rates which may be demanded for the hire of a carriage, cart, boat or other conveyance, or of animals hired to carry loads, or for the services of persons hired to carry loads, and the loads to be carried by such conveyances, animals or persons when hired within the municipality for a period not exceeding twenty-four hours or for a

service, which would ordinarily be performed with in twenty-four hours;

NOTE.—For draft byelaws under this sub-head, see pages 403 to 408 of this Manual

- (e) prohibiting, in any specified street or area, the residing of public prostitutes and the keeping of a brothel, or the letting or other disposal of a house or building to public prostitutes or for a brothel;

NOTE.—A new sub-head. See also section 247.

- (f) for the regulation of the posting of bills and advertisements;
- (g) fixing and regulating the use of places at which boats may be moored, loaded and unloaded, and prohibiting the mooring, loading, and unloading of boats except at such places as may be prescribed by the board;
- (h) providing for the seizure and confiscation of ownerless animals straying within the limits of the municipality;
- (i) providing for the registration of dogs;
- (j) providing for the imposition of an annual fee for such registration;
- (k) requiring that every registered dog shall wear a collar to which shall be attached a token to be issued by the board;
- (l) providing that a dog, unless registered and wearing such token, may, if found in any public place, be destroyed or otherwise disposed of;

NOTE 1.—For draft byelaws under sub-heads (h) to (l), see pages 435 and 436 of this Manual.

NOTE 2.—For the introduction of these new sub-heads, see note on section 219. See also section 251.

- (m) prohibiting or regulating, with a view to promoting the public safety or convenience, any act which occasion or is likely to occasion a public nuisance and for the prohibition or regulation of which no provision is made under this heading;

NOTE.—“Public nuisance” means a public nuisance as defined in the Indian Penal Code. See section 4 (34) of the United Provinces General Clauses Act (I of 1904)

I.—Sanitation and prevention of disease.

- (a) Regulating or prohibiting for the purpose of preventing danger to the public health, the stalling or herding of horses, camels, cattle, swine, donkeys, sheep or goats;

NOTE.—Under this sub-head byelaws may be made for the purpose of preventing danger to the public health from the collection of large numbers of animals close to human habitations or even of small numbers in places that cannot be kept clean, whether such animals are kept for sale or hire or for domestic use.

- (b) prescribing and regulating the construction, dimensions, ventilation, lighting, cleansing, drainage, and water supply of dairies and cattle-sheds in the occupation of persons following the trade of dairymen or milk-sellers and providing for the inspection of milch-cattle and securing the cleanliness of milk stores, milk shops, and vessels used by milk-sellers or buttermen for milk or butter;

NOTE 1.—For draft byelaws under this sub-head, see pages 414 to 418 of this Manual.

NOTE 2.—The power to specify the number of milch-cattle that may be kept at a place and to prescribe localities for the keeping of cattle is conferred by sub-head (a).

- (c) controlling and regulating the use and management of burial and burning-grounds and fixing the fees to be charged where such grounds have been provided by the board, and prescribing or prohibiting routes for the removal of corpses to burial or burning-grounds;

NOTE 1.—For draft byelaws under this sub-head, see page 429 of this Manual. See also section 265.

NOTE 2.—The latter portion of this clause takes the place of sections 113 and 171 of Act I of 1900. Boards must now prescribe or prohibit such routes by byelaw.

- (d) regulating sanitation and conservancy;

- (e) declaring that no place, unless specially exempted, shall be used as a lodging-house unless it has been duly licensed as such by the board; and prescribing the conditions subject to which such licences may be granted, refused, suspended or withdrawn, and fixing the fees payable for such licences;

NOTE.—See section 2 (8) and note thereunder. This sub-head takes the place of the United Provinces Lodging House Act of 1893.

- (f) providing, in default of a byelaw made under the preceding sub-head, for the registration and inspection of lodging-houses, the prevention of overcrowding, the promotion of cleanliness and ventilation, and prescribing the notices to be given and the precautions to be taken in the case of any infectious or contagious disease breaking out there, and generally for the proper regulation of lodging-houses;

NOTE.—See section 2 (8).

- (g) prohibiting the digging of excavations, cesspools, tanks or pits within specified areas except with the permission of the board and specifying the conditions subject to which such permission may be given;

NOTE.—See section 294 and notes thereunder.

- (h) prohibiting or regulating, with a view to sanitation or the prevention of disease, any act which occasions, or which is likely to occasion, a public nuisance and for the prohibition or regulation of which no provision is made under this heading;

NOTE.—See note to sub-head (m) of heading H.

J.—Miscellaneous.

- (a) Prohibiting or regulating any act which occasions or is likely to occasion, a public nuisance for the prohibition or regulation of which no provision is made elsewhere by or under this Act;

NOTE.—See note to sub-head (m) of heading H.

- (b) providing for the registration of births, deaths, and marriages, and the taking of a census within the municipality and for the compulsory supply of such information as may be necessary to make such registration or census effective;

NOTE 1.—For draft byelaws under this sub-head, see pages 408 and 409 of this Manual.

NOTE 2.—An addition has been made to the provisions of section 128 (d) of Act I of 1900 in order to remove any doubt as to the power of boards by byelaws, to make registration of vital statistics compulsory.

NOTE 3.—For instructions as to the checking of vital statistics, see pages 340 and 341 of this Manual.

- (c) for the protection from injury or interference of any thing within the municipality being the property of His Majesty or of the board, or being under the control of the board;

NOTE.—For draft byelaws under this sub-head, see page 402 of this Manual.

- (d) fixing any charges, or fees, or any scale of charges or fees to be paid for house scavenging or the cleansing of latrines and privies under section 196 (c) or for any other municipal service or undertaking or to be paid under section 293 (1) or section 294 of the Act, and prescribing the times at which such charges or fees shall be payable; and designating the persons authorized to receive payment thereof,
- (e) providing for the holding of fairs and industrial exhibitions within the municipality and under the control of the board, and fixing the fees to be levied thereat;
- (f) requiring and regulating the appointment by owners of buildings and lands in the municipality of persons residing within or near the municipality to act as their agents for all or any of the purposes of this Act or of any rule or byelaw;

- (g) specifying the records and documents belonging to, or in the possession of, the board of which inspection may be made or copies given and the charges to be levied for inspection or copies of such records and documents, and regulating inspection and the giving of copies;

NOTE 1.—For model byelaws under this sub-head, see pages 436 and 437 of this Manual.

NOTE 2.—See also sections 323 and 329

- (h) providing for the granting of licences for the sale and for the dispensing of medicinal drugs.

NOTE.—See also sections 243 and 244.

- (i) providing for the registrations and control of midwives and dais publicly practising their profession.

Act V of
1932.

NOTE.—This new provision empowering municipal boards to make byelaws for compulsory registration of midwives and dais has been inserted by Act V of 1932

LIST II.

FURTHER BYELAWS FOR A HILL MUNICIPALITY.

H.—Public safety and convenience.

- (n) regulating or prohibiting the cutting or destroying of trees or shrubs, or the making of excavations or removal of soil or quarrying; and providing for the alteration, repair and proper maintenance of buildings and compounds, for the closing of roads and bypaths and for the general protection of the surface land on any hillside where such byelaws appear to the board to be necessary for the maintenance of a water-supply, the preservation of the soil, the prevention of landslips or of the formation of ravines or torrents, the protection of land against erosion, or the deposit thereon of sand, gravel or stones;
- (o) prohibiting the lighting of fires in the top storey of a building which, by reason of its contiguity to other buildings, might be a source of danger to the latter in the event of a fire breaking out within it, and the walls of which storey do not exceed seven feet in height, or the placing of stands for lamps and candles in any position which the board may deem to be dangerous to the public safety;
- (p) regulating the rule of the road;
- (q) rendering licences necessary within the municipality—
- (i) for persons working as job porters for the conveyance of goods;

- (ii) for animals, vehicles, and other conveyances let out on hire for a day or part thereof; and
- (iii) for persons impelling or carrying such vehicles and other conveyances;
- (r) prescribing the conditions, subject to which such licences may be granted, refused, suspended or withdrawn;
- (s) regulating the charges to be made for the services of such job porters as aforesaid, and for the hire of such animals, vehicles and other conveyances and for the remuneration of persons who impel or carry such vehicles or conveyances;

I.—Sanitation and prevention of disease.

- (i) rendering licences necessary for using premises with in bazars as stables or cow-houses or as accommodation for sheep, goats and fowls;
- (j) preventing overcrowding in houses and inhabited sites; and

J.—Miscellaneous.

- (j) providing for the registration, generally or within particular months, of persons entering or leaving the municipality.

299. (1) In making a rule the Local Government, and in making a byelaw the board with the sanction of the Local Government, may direct that a breach of it shall be punishable with fine which may extend to five hundred rupees, and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

NOTE.—The Local Government's power under this sub-head has been delegated to Commissioners (See page 363 of this Manual)

(2) The board may with like sanction prescribe a similar penalty for the breach of a rule lawfully made under the North-Western Provinces and Oudh Municipalities Act, 1873, and still remaining in force.

300. (1) The power of the Local Government to make rules or regulations under this chapter is subject to the condition of the rules or regulations being made after previous publication and of their not taking effect until they have been published in the Gazette.

NOTE.—"Previous publication" is defined in section 23 of the United Provinces General Clauses Act, 1904.

(2) Any rule or regulation made by the Local Government may be general for all municipalities or for all municipalities not expressly excepted from its operation or may be special for the whole or any part of any one or more than one municipality as the Local Government directs.

301. (1) The power of board to make regulations under clauses (c) to (m) of sub-section (1) of section 297 shall be subject to the condition of the regulations not taking effect until they have been confirmed in the case of cities by the Local Government and in other cases by the Commissioner.

Confirmation, etc., of regulations and by-laws made by board.

NOTE.—Regulations made by a board do not require previous publication. They come into force as soon as a board has passed them by a special resolution except in the case of regulations made under clauses (c) to (m) of section 297 (1) which take effect after confirmation by the Local Government or the Commissioner. The provisions of section 36 (2) of Act I of 1900 which required the subsequent publication of such regulations have been omitted as unnecessary as the regulations do not affect the general public.

(2) The power of a board to make byelaws shall be subject to the condition of the byelaws being made after previous publication and of their not taking effect until they have been confirmed by the Local Government and published in the Gazette.

NOTE.—See note to section 300(1).

(3) The Local Government in confirming a byelaw or regulation and the Commissioner in confirming a regulation may make any change in its form that appears necessary.

(4) No alteration or rescission of a regulation made under clauses (c) to (m) of sub-section (1) of section 297 or of any byelaw by a board shall have effect unless and until it has been confirmed by the Local Government in the case of cities and in other cases by the Commissioner.

(5) The Local Government may, after previous publication of its intention, rescind any regulation or byelaw which it has confirmed, and the Commissioner may, in like manner, rescind any regulation which he has confirmed, and thereupon the regulation or byelaw shall cease to have effect.

NOTE.—The powers of the Local Government under sub-sections (2), (3), (4) and (5) have been delegated to Commissioners (See pages 362 and 363.)

CHAPTER X.

PROCEDURE.

Municipal notices.

302. Where any notice issued under any section of this Act or under any rule or byelaw requires an act to be done for which no time is fixed by such section or rule or byelaw, the notice shall specify a reasonable

time for doing the same, and it shall rest with the court to determine whether the time so specified was a reasonable time within the meaning of this section.

303. (1) Every notice or bill issued or prepared under any section of this Act or under any rule or byelaw shall, unless it is in such section or rule or byelaw otherwise expressly provided, be served or presented—

Service of notice.

(a) by giving or tendering the notice or bill, or sending it by post, to the person to whom it is addressed, or

(b) if such person is not found, then by leaving the notice or bill at his last known place of abode, if within municipal limits, or by giving or tendering the notice or bill to some adult male member or servant of his family, or by causing the notice or bill to be fixed on some conspicuous part of the building or land (if any) to which the notice or bill relates.

(2) When a notice under this Act or under a rule or a byelaw is required or permitted by or under this Act, or under a rule or a byelaw to be served upon an owner or occupier of a building or land, it shall not be necessary to name the owner or occupier therein, and the service thereof, in cases not otherwise specially provided for in this Act, shall be effected either—

(a) by giving or tendering the notice, or sending it by post, to the owner or occupier, or if there be more owners or occupiers than one, to any one of them, or

(b) if no such owner or occupier is found, then by giving or tendering the notice to an adult male member or servant of his family, or by causing the notice to be fixed on some conspicuous part of the building or land to which the same relates.

(3) Whenever the person on whom a notice or bill is to be served is a minor, service upon his guardian or upon an adult male member or servant of his family shall be deemed to be service upon the minor.

NOTE.—The provisions of Act I of 1900 have been amended in this section by allowing notices to be served by post in all cases, whether the person to whom the notice is addressed resides within municipal limits or not and whether or not the notice can be served in any other way, by providing that whether there are more occupiers or owners than one of a building or land the serving of a notice on any one of them shall be sufficient, by providing for the serving of notices on minors and by extending these provisions regarding notice to bills. See also section 165.

304. Subject to the provisions of this Act or of any rule, regulation or byelaw, in every case where public notice is to be given by a board

Method of giving public notice

such notice shall be deemed to have been given if it is published in some local English or vernacular paper (if any) and posted upon a notice board to be exhibited for public information at the building in which the meetings of the board are ordinarily held.

NOTE.—See section 221

305. No notice or bill shall be invalid for defect of
Defective form. form.

NOTE.—See also section 165

306. Where, by this Act or a notice issued thereunder,
Disobedience to pub- the public is required to do or to refrain
lic notice or provision from doing anything, a person who fails to
of Act applicable to the comply with such requisition shall, if such
public. failure is not an offence punishable under any other section, be
liable on conviction by a Magistrate to a fine not exceeding five
hundred rupees for every such failure, and, in the case of conti-
nuing breach, to a further fine which may extend to five rupees
for every day after the date of the first conviction during which
the offender is proved to have persisted in the breach.

NOTE 1.—The words "lawful" and "lawfully issued" which occurred in section 147 of Act I of 1900 have been omitted in this and in the following section in order to make disobedience to an order in a notice punishable as such and to prevent the court which inquires into an offence from calling in question the discretion exercised by the board in issuing the order. The court may, however, under section 303 decide whether the time given in the notice was reasonable.

NOTE 2.—For cases where failure to comply with a public notice is punishable under other sections, see sections 257(3), 274 and 285(5).

NOTE 3.—An appeal lies under section 318 in the case referred to in section 285(5). See also section 322.

307. If a notice has been given under the provisions of
Disobedience to notice this Act or under a rule or byelaw to a
issued to individual. person requiring him to execute a work in
respect of any property, movable or immovable, public or
private, or to provide or do or refrain from doing anything
within a time, specified in the notice, and if such a person fails
to comply with such a notice, then—

(a) the board may cause such work to be executed or such
thing to be provided or done, and may recover all
expenses incurred by it on such account from the
said person in the manner provided by chapter
VI; and further.

(b) the said person shall be liable, on conviction before
a Magistrate, to a fine which may extend to five
hundred rupees, and in case of a continuing
breach, to a further fine which may extend to five
rupees for every day after the date of the first
conviction during which the offender is proved
to have persisted in the offence.

NOTE 1.—See note 1 to section 306.

NOTE 2.—An appeal lies under section 318 against orders in notices issued under sections 186, 208, 211, 222(6), 245, 278 and byelaws under section 298G. See also section 322.

NOTE 3.—The offence referred to in clause (b) is not compoundable under section 315 "unless and until the notice has been complied with, in so far as compliance is possible."

308. (1) If the person to whom the notice mentioned in section 307 has been given, is the owner of the property in respect of which it is given, the board may (whether any action or other proceeding has been brought or taken against such owner or not) require the person, if any, who occupies such property or a part thereof under such owner to pay to the board instead of to the owner the rent payable by him in respect of such property, as it falls due, up to the amount recoverable from the owner under section 307; and any such payment made by the occupier to the board shall, in the absence of any contract between the owner and the occupier to the contrary, be deemed to have been made to the owner of the property.

(2) For the purpose of deciding whether action should be taken under sub-section (1), the board may require an occupier of property to furnish information as to the sum payable by him as rent on account of such property and as to the name and address of the person to whom it is payable; and if the occupier refuses to furnish such information he shall be liable for the whole of the expenses as if he were the owner.

(3) All money recoverable by the board under this section shall be recoverable in the manner provided by chapter VI.

NOTE.—The provisions of section 149 of Act I of 1900 have been amended in this section in order to make it clear that where the notice has been issued to the owner the board may, in addition to other remedies for the recovery of costs, order the occupier to pay his rent to the board until the costs are paid off, or the whole of the costs at once in cases where the occupier refuses to disclose the rent payable by him to the owner or the name and address of the person to whom it is payable.

309. Whenever default is made by the owner of a building or land in the execution of a work required by or under this Act to be executed by him, the occupier of such building or land may, with the approval of the board, cause such work to be executed, and the expense thereof shall, in the absence of any contract to the contrary, be paid to him by the owner, or the amount may be deducted out of the rent from time to time becoming due from him to such owner.

NOTE.—A new provision enabling the occupier, with the consent of the board, to carry out any work which the owner has been ordered by the board to carry out in default of the owner.

310. (1) If, after receiving information of the intention of the owner of any building or land to take any action in respect thereof in compliance with a notice issued under this Act, the

Procedure upon opposition to execution by occupier.

occupier refuses to allow such owner to take such action, the owner may apply to a Magistrate.

(2) The Magistrate upon proof of such refusal may make an order in writing requiring the occupier to allow the owner to execute all such works, with respect to such building or land, as may be necessary for compliance with the notice, and may also, if he thinks fit, order the occupier to pay to the owner the costs relating to such application or order.

(3) If, after the expiration of eight days from the date of the Magistrate's order, the occupier continues to refuse to allow the owner to execute such work, the occupier shall be liable, upon conviction, to a fine which may extend to twenty-five rupees for every day during which he has so continued to refuse.

(4) Every owner during the continuance of such refusal, shall be discharged from any penalties to which he might otherwise have become liable by reason of his default in executing such works.

NOTE.—A new provision providing a remedy for the owner in cases where the occupier refuses to allow the owner to execute the work.

311. When the occupier of a building or land has, in compliance with a notice issued under the provisions of this Act, executed a work for which the owner of such building or land is responsible, either in pursuance of the contract of tenancy or by law, he shall, in the absence of any contract to the contrary, be entitled to recover from the owner by deduction from the rent payable by him or otherwise the reasonable cost of such work.

NOTE.—A board is empowered under various sections of the Act from section 186 onwards to issue orders to the "owner or occupier" of buildings or lands. Section 141 of Act I of 1900 provided that the notice in such cases was to be given to one of them "primarily liable to comply with such notice, and, in case of doubt, to both of them," but it was nowhere clearly stated how it was to be determined which of them was primarily liable. Similarly, the provisions in section 149 of Act I of 1900 as to which of the parties was liable for the costs in cases where, owing to the notice not having been complied with, the board carried out the work itself were not clear. These provisions have been omitted from the present Act so that in all such cases the board may issue an order and recover cost from either the owner or the occupier. As many of the sections referred to, however, empower the board to require the occupier to make structural alterations to the buildings occupied by him, it is provided in the section that in cases where the owner is, either in pursuance of the contract of tenancy or by law, responsible for such works and they have been executed by the occupier, the occupier may recover the cost thereof from the owner by deduction from the rent payable or otherwise.

312. (1) The expenses incurred by the board in effecting any removal under section 263 or 265 or, in the event of a written notice issued under sections 211, 263, 264 or 278 not being complied with under section 307, shall be recoverable by sale of the materials removed; and if the proceeds of such sale do not suffice, the balance shall be recoverable from the owner of the said materials in the manner provided by chapter VI.

Recovery of expenses of removal by board under sections 211, 263, 264, 265 and 278.

(2) If the expenses of removal are in any case paid before the materials are sold, the board shall restore the materials to the owner thereof, on his claiming the same at any time before they are sold or otherwise disposed of and on his paying all other expenses, if any, incurred by the board in respect thereof, or in respect of the intended sale or disposal thereof.

(3) If the materials are not claimed by the owner thereof, they shall be sold by auction or otherwise disposed of as the board thinks fit, as soon as conveniently may be after one month from the date of their removal whether the expenses of the removal have in the meantime been paid or not; and the proceeds, if any, of the sale or other disposal shall, after delaying therefrom the costs of the sale or other disposal, and if necessary, of the removal, be paid to the credit of the municipal fund, and shall be the property of the board.

NOTE.—Act I of 1900 contained no provision for recovering the cost of removal, whereas in the cases referred to in section 263(2) of this Act a board has in cases of immediate danger to effect a removal without giving notice to the persons concerned. Neither did it contain any provision as to what was to be done with the materials removed in cases where a removal had to be effected by the board, whether in default of compliance with orders issued by the board or not. These defects are now cured in this new section which gives a board power to recover the cost of removal by selling the materials removed.

313. (1) When a person, by reason of his receiving, or being entitled to receive, the rent of immovable property as trustee or agent of a person or society would, under this Act, be bound to discharge an obligation imposed by this Act on the owner of the property and for the discharge of which money is required, he shall not be bound to discharge the obligation unless he has, or but for his own improper act or default might have had, in his hands funds belonging to the owner sufficient for the purpose.

NOTE 1.—The addition of the words "or being entitled to receive" is consequential on the similar amendment of the definition of "owner" in section 2(13).

NOTE 2.—The addition of the words "of a person or society" after the word "agent" has been made in order to provide that only persons included in the definition of "owner" in section 2(13) as being agents "for any person or society" come within the provisions of this section and not persons who are agents "for a religious or charitable purpose."

(2) When an agent or trustee has claimed and established his right to relief under this section, the board may give him notice to apply to the discharge of such obligation as aforesaid the first moneys which come to his hands on behalf or for the use of the owner, and should he fail to comply with such notice, he shall be deemed to be personally liable to discharge such obligation.

NOTE.—Sub-section (2) of section 150 of Act I of 1900, which provided that "the burden of proving the facts entitling an agent or trustee to relief under this section should be upon him," has been omitted as unnecessary, as such a provision is fully covered by the general principles of law.

Prosecutions.

314. Unless otherwise expressly provided, no court shall take cognizance of any of the offences punishable under this Act (whereof a list is given in schedule VIII for the purpose merely of easier reference) or under any rule or byelaw, except on the complaint of, or upon information received from, the board or some person authorized by the board by general or special order in this behalf.

NOTE 1—The words “by general or special order” were inserted to make it clear that the authority to make complaints or give information may be given either generally in regard to all offences or particularly in regard only to specified offences or offences of a specified class.

NOTE 2—*In re M. J. Powell versus the Municipal board of Mussoorie* it was held by a full bench that section 69 of the North-Western Provinces and Oudh Municipalities Act, 1883, conferred upon municipal boards the power to delegate generally authority to make complaints in respect of municipal offences, and that this general delegation included not merely the giving of authority to do the formal act of presenting a complaint to a court, but the exercise of a discretion as to whether in any case a complaint should or should not be made. (I L R. Allahabad, volume XXII, 123, April, 1900.)

NOTE 3—The Court-fees Act, 1870, section 19, clause xviii, exempts from court-fees a complaint preferred by a municipal officer “and under the second proviso to rule 6 of the rules made by the Allahabad High Court and the Chief Court, Oudh, for the guidance of Criminal Courts, no fee is chargeable for any process issued upon the complaint or application by a municipal officer when acting in that capacity.”

315. (1) The chairman of a board or, in municipalities in which there is an executive officer or a medical officer of health, either of these officers with the sanction, general or special, of the chairman, may, either before or after the institution of proceedings, compound an offence against this Act or a rule or byelaw, except the offences described in sections 237 (4), 242, 246, 247, 281, 285 (5) and 295 and offences against any rules made under section 296 with reference to the matters specified in section 29; provided that no offence shall be compoundable which is constituted by failure to comply with a written notice issued by the board or on behalf of the board, unless and until the notice has been complied with, in so far as compliance is possible.

Power to compound offences.

NOTE—The words “in so far as compliance is possible” were inserted to provide for cases that may arise where the possibility of complying with the notice may have ceased to exist when the question of allowing the offence to be compounded is being considered.

(2) When an offence has been compounded, the offender, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of the offence so compounded.

(3) Sums paid by way of composition under this section shall be credited to the municipal fund.

NOTE—All the provisions in this section are new

316. If through an act, neglect or default on account whereof a person shall have incurred a penalty imposed by or under this Act any damage to the property of the board shall have been caused, the person incurring such penalty shall be liable to make good such damage as well as to pay such penalty and the amount of damage shall, in case of dispute, be determined by the Magistrate by whom the person incurring such penalty is convicted, and on non-payment of such amount on demand the same shall be levied by distress, and such Magistrate shall issue his warrant accordingly.

NOTE 1.—This section replaces the vague provisions of section 132(2) of Act I of 1900

NOTE 2.—See also section 261

317. Every police officer shall give immediate information to the board of an offence coming to his knowledge which has been committed against this Act or against an Act referred to in clause (b) of sub-section (1) of section 114, or against any rule made under any of the said Acts; and shall be bound to assist all members, officers and servants of the board in the exercise of their lawful authority.

Appeals from orders of board and suits against the board.

318. (1) Any person aggrieved by any order or direction made by a board under the powers conferred upon it by sections 180(1), 186, 205(1), 208, 211, 222(6), 241(2), 245, 278, 285, or under a byelaw made under heading G of section 208, may within thirty days from the date of such direction or order, exclusive of the time requisite for obtaining a copy thereof, appeal to such officer as the Local Government may appoint for the purpose of hearing such appeals or any of them, or, failing such appointment, to the District Magistrate:

Provided that if, in the latter case, the District Magistrate be himself a member of the board, the appeal shall lie to the Commissioner.

(2) The appellate authority may, if it thinks fit, extend the period allowed by sub-section (1) for appeal.

(3) No appeal shall be dismissed or allowed in part or whole unless reasonable opportunity of showing cause or being heard has been given to the parties.

NOTE 1.—See section 322 providing for the suspension of proceedings to enforce an order appealed against pending the decision of the appeal lodged under this section.

NOTE 2.—In sub-section (3) the words "showing cause or" have been added as it is sometimes inconvenient and expensive for a small board or for an appellant to instruct counsel, and further amendments have been made in order to prevent an appeal being dismissed unless the appellant has had reasonable opportunity of showing cause or being heard.

319. (1) If on the hearing of an appeal under section 318 any question as to the legality of the prohibition, direction, notice or order arises on which the officer hearing the appeal entertains reasonable doubt, he may, either of his own motion or on the application of any person interested, draw up a statement of facts of the case and the point on which doubt is entertained, and refer the statement, with his own opinion on the point, for the decision of the High Court.

(2) On a reference being made under sub-section (1) the subsequent proceedings in this case shall be as nearly as may be in conformity with the rules relating to references to the High Court contained in order XLVI of the first schedule of the Code of Civil Procedure, 1908, or such other rules as are made by the High Court under section 122 of that Code.

320. (1) The court deciding the appeal shall have power to award costs at its discretion.

(2) Costs awarded under this section to the board shall be recoverable by the board as if they were arrears of a tax due from the appellant.

(3) If the board fail to pay any costs awarded to an appellant under this section within ten days after the date of the communication of the order for payment thereof, the court awarding the costs may order the person having the custody of the balance of the municipal fund to pay the amount.

NOTE 1.—For the recovery of such costs and their priority to other liabilities of a board, see section 120(3) (d)

NOTE 2.—See note to section 161

321. (1) No order or direction referred to in section 318 shall be questioned in any other manner or by any other authority than is provided therein.

NOTE.—See also note 1 to section 306

(2) The order of the appellate authority confirming, setting aside or modifying any such order or direction shall be final:

Provided that it shall be lawful for the appellate authority, upon application, and after giving notice to the other party, to review any order passed by him in appeal by a further order passed within three months from the date of his original order.

322. When an order of the kind specified in section 318 is subject to appeal and an appeal has been instituted against it, all proceedings to enforce such order and all prosecutions for a breach thereof may, by order of the appellate authority, be suspended pending the

decision of the appeal, and, if such order is set aside on appeal, disobedience thereto shall not be deemed to be an offence.

323. Every order of forfeiture under section 201 and every order under section 302 or¹ section 258 Appeals from certain orders of a court. shall be subject to appeal to the next superior court to that by which the order was passed, but shall not be otherwise open to appeal or revision.

324. (1) Should a dispute arise touching the amount of Disputes as to compensation payable by board. compensation which the board is required by this Act to pay, it shall be settled in such manner as the parties may agree, or, in default of agreement, by the Collector upon application made to him by the board or the person claiming compensation.

NOTE 1.—The words "for injury to any building or land" which occurred in section 151 (2) of Act I of 1900 have been omitted as unduly restrictive. The section now applies to all cases of compensation which the Act requires the board to pay.

NOTE 2.—For the general section on the liability of a board to pay compensation, see section 125, and for special provision regarding the liability to pay compensation or the amount of compensation payable in particular cases, see the section referred to in the notes on section 125.

(2) Any decision of the Collector awarding compensation shall be subject to a right of the applicant for compensation to require reference to District Judge in accordance with the procedure set forth in section 18 of the Land Acquisition Act, 1894.

(3) In cases in which compensation is claimed in respect of land the Collector and the District Judge shall, as far as may be, observe the procedure prescribed by the said Act for proceedings in respect of compensation for the acquisition of land acquired for public purposes.

325. (1) Should a dispute arise between a municipal Decision of disputes between local authorities. board and any other local authority on any matter in which they are jointly interested, such dispute shall be referred to the Local Government, whose decision shall be final.

(2) The Local Government may regulate by rule made under section 296 the relation to be observed between boards and other local authorities in any matter in which they are jointly interested.

NOTE.—See sections 110 and 120 (2) and the notes on these sections. This section is applicable to all matters in which two or more local authorities are jointly interested and to all disputes between such authorities, whether a joint committee has been appointed under section 110 or not.

326. (1) No suit shall be instituted against a board, or Suits against board or its officers. against a member, officer or servant of a board, in respect of an act done or purporting to have been done in its or his official capacity, until the expiration of two months next after notice in writing has been, in the case of a board, left at its office, and, in the case of a

member, officer or servant, delivered to him or left at his office or place of abode, explicitly stating the cause of action, the nature of the relief sought, the amount of compensation claimed, and the name and place of abode of the intending plaintiff, and the plaint shall contain a statement that such notice has been so delivered or left.

NOTE.—It is now provided that the notice must state "the nature of the relief sought and the amount of compensation claimed."

(2) If the board, member, officer or servant shall, before action is commenced, have tendered sufficient amends to the plaintiff, the plaintiff shall not recover any sum in excess of the amount so tendered, and shall also pay all costs incurred by the defendant after such tender.

(3) No action such as is described in sub-section (1) shall, unless it is an action for the recovery of immovable property or for a declaration of title thereto, be commenced otherwise than within six months next after the accrual of the cause of action :

(4) Provided that nothing in sub-section (1) shall be construed to apply to a suit wherein the only relief claimed is an injunction of which the object would be defeated by the giving of the notice or the postponement of the commencement of the suit or proceeding.

NOTE.—Sub-sections (2) and (3) restore provisions similar to those contained in the Act of 1873, viz., that no suit, other than the suits excepted in sub-section (3), may be brought otherwise than within six months next after the accrual of the cause of action, and that in cases where the board or the officer has tendered sufficient amends before the action is brought the plaintiff shall not recover costs and shall pay the costs of the board or officer. The omission of these provisions from Act I of 1900 to a considerable extent defeated the purpose of the section, which is to give municipal bodies or officers who, in the bona fide discharge of their public duties, may have committed an act not justified by their powers an opportunity of tendering sufficient amends for such act before being harassed by civil suits.

CHAPTER XI.

SUPPLEMENTARY.

327. The Local Government may, by notification, delegate to the Commissioner, in respect of any specified municipality or municipalities in his division any one or more of the powers vested in it by this Act, with the exception of the powers detailed in schedule VII.

NOTE.—For powers delegated by the Government under this section, see pages 231 and 362 to 364 of this Manual.

328. The minute books and assessment lists of the board shall be open to inspection free of charge by any tax-payer or elector under conditions to be prescribed by byelaw in this behalf.

Facility for inspection of minute books and assessment lists

NOTE 1.—For minute books, see section 21(1), and for assessment lists, see section 142.

NOTE 2.—Byelaws for the purpose of this section may be made under section 233(9)

329. Books containing every rule, regulation and byelaw shall be kept in the municipal office and shall be open, during the ordinary hours of business, to inspection free of charge by any person and shall be for sale to the public at such office at a reasonable price to be specified by byelaw in this behalf.

NOTE—See note 2 to section 328.

330. A copy of any receipt, application, plan, notice, order, entry in a register or other document in the possession of a board shall, if duly certified by the legal keeper thereof or other person authorized by byelaw in this behalf, be received as *prima facie* evidence of the existence of the entry or document and shall be admitted as evidence of the matters and transactions therein recorded in every case, where, and to the same extent as, the original entry or document would, if produced, have been admissible to prove such matters.

NOTE—This and the following section have been inserted to avoid the great inconvenience caused by the summoning by courts of municipal registers, documents and papers and the summoning of municipal employees to prove the entries in such registers, documents and papers. This section makes certified copies of entries in municipal registers and papers admissible in evidence to the same extent and in the same manner as the original entries.

331. No municipal officer or servant shall in any legal proceeding to which a board is not a party be required to produce any register or document the contents of which can be proved under the preceding section by a certified copy, or to appear as a witness to prove the matters and transactions recorded therein unless by order of the court made for special cause.

NOTE—For the reasons given in the note to section 330 this section has been inserted in order to prevent municipal employees being required to produce in legal proceedings to which the board is not a party municipal registers and documents unless the court for special reasons so directs.

332. With the previous sanction of the chairman any member of a board may inspect any work or institution, constructed or maintained, in whole or part, at the expense of the board, and any register, book, accounts or other document belonging to, or in the possession of, the board.

333. When a new municipality is created under this Act, the District Magistrate, or other officer appointed by him in this behalf, shall, until a board is established, exercise the powers of a board for the purpose of making preliminary arrangements for the holding of first elections or otherwise

and generally of expediting the assumption by the board of its duties when established.

NOTE—A new provision necessary to provide for the procedure preliminary to a new board being established. For the procedure where a superseded board is re-established, see section 31 (c) and note

334. (1) The enactments specified in schedule IX are

Repeals and savings repealed.

(2) Provided that this repeal shall not affect—

(a) the validity of any appointment, or any grant or appropriation of money or property, or any tax or impost, made or imposed under any enactment hereby repealed, or

(b) the terms of remuneration, or right to pension, of any officer appointed before the commencement of this Act.

NOTE 1.—Sub-section (2) reproduces part of the saving clause in the Government of India Act, 1916, and was introduced for the purpose of avoiding possible legal difficulties in the future. It saves taxes, and taxation rules made before the Act came into force will thus apply in the case of a tax which could not be imposed under the Act. See also note to section 128(2)

NOTE 2.—The portion of section 2 of Act I of 1900 which provided that all municipalities constituted, appointments, rules and orders made, etc., under the Acts repealed should be deemed to have been constituted or made under the new Act has been omitted as being sufficiently provided for in sections 6 and 21 of the United Provinces General Clauses Act (I of 1901)

335. Nothing in this Act shall affect any provision of the

Saving as to Indian Indian Railways Act, 1890, or any rule made under that Act.

336. All acts done before the commencement of this Act

Validation of acts which could have been lawfully done if this Act had been in force shall be deemed to have been lawfully done.

NOTE.—This section was transferred from section 1 (f) of the United Provinces Water-Works Act (I of 1891) as it appeared necessary to have a provision validating acts done before the passing of this Act, since many of the amendments introduced in the Act were due to doubts as to the legal interpretation of the provision of sections of the Acts repealed

CHAPTER XII.

NOTIFIED AREAS.

337. (1) The Local Government, by notification, may de-

Constitution of notified areas. clare that in respect of any local area, other than a municipality, town area or agricultural village, it is desirable to make administrative provision for some or all of the matters described in sections 7 and 8 by extending thereto the provisions of this chapter.

NOTE 1.—The provisions in section 191(3) of Act I of 1900 that no local area could be made a notified area if it had a population of more than 10,000 or contained a town or bazar have been omitted.

NOTE 2.—For declarations under this section, see the Notified Area Manual.

(2) A local area in regard to which a notification has been issued under sub-section (1) is hereinafter called a notified area.

(3) The decision of the Local Government that a local area is not an agricultural village within the meaning of sub-section (1) of this section shall be final and conclusive, and a publication in the Gazette of a notification declaring such area to be a notified area shall be conclusive proof of such decision.

NOTE.—Sub-section (3) is a new provision adopted from the United Provinces Town Areas Act, 1914.

338. (1) The Local Government may by notification,—

(a) apply or adapt to a notified area the provisions of any section of this Act, or of any Act, which may be applied to a municipality, or part of such section, or any rule, regulation or byelaw in force or which can be imposed in a municipality under the provisions of this or any other Act, subject to such restrictions and modifications, if any, as it may think fit;

Extension of enactments to imposition of taxes and constitution of committees for notified areas.

NOTE.—Certain sections of the Act and the rules made thereunder for municipalities under notification no 1906/XI—GH, dated the 5th July, 1910, have, with necessary modifications, been applied to notified areas by notifications no. 72MO/XI—70H, dated the 6th June, 1917 (as corrected by notification no 2127/XI—70H, dated the 22nd June, 1917), and no 2755/XI—70H, dated the 1st November, 1918, and no 2033/XI—70H, dated the 11th June, 1917, and no 2114/XI—70H, dated the 6th July, 1917. (See Notified Area Manual) The powers of the Local Government under this clause have been delegated to Commissioners (See page 362 of this Manual)

(b) impose, in the whole or a part of such area, any tax which might be imposed therein under the provisions of this or any other Act, if the said area were a municipality;

NOTE.—The power of the Local Government under this clause has been delegated to Commissioners (See page 362 of this Manual)

(c) fix the number of persons who shall form a committee for the purposes of the assessment and recovery of a tax imposed under clause (b), and in order to arrange for the due expenditure of the proceeds of such tax, and for the preparation and maintenance of proper accounts, and generally for enforcing the provisions of any section or rules, regulations or byelaws applied or adopted under clause (a).

NOTE.—The provisions of section 191 (1) of Act I of 1900 have been amended in this subsection in order to make it clear that a tax may be imposed in a portion only of a notified area, that the taxes that may be imposed are only the taxes that may be imposed in a municipality, that the Local Government may make rules for other purposes than the assessment and recovery of taxes, that a committee is for other purposes than those mentioned in clauses (b) and (c) of section 191 (1) of the Act of 1900 and that the provisions of Acts other than the Municipalities Act may be extended to a notified area

(2) A committee appointed under clause (c) of sub-section (1) shall consist of three or more members to be appointed

by the Commissioner or elected in the manner prescribed by this Act, or by rules, or partly so appointed and partly so elected as the Local Government may by general or special order prescribe.

NOTE.—An amendment has been made in order to empower Commissioners to appoint members of a committee and to make provision for the election of members if necessary.

(3) The proceeds of a tax levied in a notified area under this section may be expended in any manner in which the municipal fund of such notified area might be expended if the notified area were a municipality.

(4) For the purposes of any enactment which may be extended to notified area the committee appointed for such area under clause (c) of sub-section (1) shall be deemed to be a board under this Act and the area to be a municipality.

339. When by reason of the cancellation of a notification under section 337 a notified area ceases to be notified, the unexpended proceeds of any taxes levied therein under section 338 shall be applied for the benefit of the inhabitants of the said area as the Local Government may think fit.

NOTE.—Section 196 of Act I of 1900 which provided that the Local Government might at any time cancel a notification under section 337 above has been omitted as unnecessary in view of the provisions of section 21 of the United Provinces General Clauses Act (I of 1904).

SCHEDULE I.

THE POWERS AND FUNCTIONS OF A BOARD.

[Sections 50(e) (ii), 111 (1) and 112 (1) (a).]

1	2	3
Section.	Power or duty.	Remarks.
13	To direct that casual vacancy be left unfilled till the next ordinary election.	
37	To allow remuneration to a member.	
40(1)(a)	To accept as satisfactory the explanation of a member for absence from meetings.	
43	To elect a chairman.	
44A	To elect a chairman in a casual vacancy.	
47A	To pass a vote of non-confidence in, or to call for the resignation of, its chairman.	
52	To require the chairman to furnish reports, etc.	
54	To elect, or accept the resignation of a vice-chairman.	
57	To appoint and employ an executive officer and a medical officer of health.	
58	To punish or dismiss an executive officer and recommend the transfer of a medical officer of health.	
59	To appoint a person to officiate as executive officer in cases where the vacancy exceeds two months.	
61	To entertain appeals from orders of the executive officer or the medical officer of health.	May be delegated.
63	To require the executive officer or the medical officer of health to furnish returns, etc.	
66	To appoint a secretary.	
67	To punish or dismiss a secretary.	

SCHEDULE I.

The powers and functions of a board.

1	2	3
Section.	Power or duty.	Remarks.
68	To appoint an engineer, a water works engineer, a waterworks superintendent, an electrical superintendent or a secretary.	
69	To punish or dismiss any officer appointed under section 68.	
70(a)	To prohibit the employment of temporary servants for any particular work.	
71	To determine the number and salaries of the board's permanent staff.	
72	To appoint one person to discharge the duties of two or more offices.	
79(2)	To establish a provident fund.	
79(3), (4) & (5).	To grant a gratuity, or compassionate allowance or to grant or purchase an annuity.	
81	To institute a suit against a member.	
82(2)(f)	To fix the amount up to which a member may be interested in occasional sales to the board.	
94(6)	To modify or cancel a resolution.	
96(1)	To sanction contracts for which budget provision does not exist or involving a value or amount exceeding Rs. 1,000 in the case of a contract by the board of a city and Rs. 250 in any other case.	
96(2)	To empower a committee or officer or servant of the board to sanction other contracts.	
96(3)	To empower engineer to sanction contract.	
97(2)(b)	To empower engineer to execute a contract.	May be delegated.

SCHEDULE I.

The powers and functions of a board.

1	2	3
Section.	Power or duty.	Remarks.
99	To sanction a budget and to vary or alter a budget.	
104(1)	To appoint and remove members of committees.	
104(2)	To establish and appoint the members of advisory committees.	
105	To appoint persons other than members of the board to committees.	
106	To fill up vacancies in committees.	
107(1)	To appoint the chairman of any committee.	
109	To call for returns, etc., from a committee.	
110	To appoint joint committees and to vary or rescind any written instrument by virtue of which any joint committee has been appointed.	
112	To delegate powers or duties conferred or imposed on a board.	
115	To invest or place any portion of the municipal fund in deposit.	
117	To request the Local Government to acquire land.	
118	To undertake the management or control of property entrusted to it.	
119	To manage, control and administer, and hold in trust the funds of public institutions.	
124	To transfer any property vested in the board.	
125	To make compensation out of the municipal fund.	
128 to 137.	To take any action relating to a tax.	
141	To cause an assessment list to be prepared and to appoint a person to make the assessment list.	May be delegated.

SCHEDULE I.

The powers and functions of a board.

1	2	3
Section.	Power or duty.	Remarks.
143(3)	To hear and decide objections, or to delegate the power to hear and decide objections.	May be delegated.
147(1)	To amend an assessment list ..	May be delegated.
156	To permit compounding for taxes.	
157(1)	To exempt from taxation.	
& (2).		
187	To establish and maintain a fire brigado.	
189	To construct drains.	
190	To alter and discontinue municipal drains.	
196(a)	By public notice to undertake the house-scavenging or cleansing of latrines or privies, and to relinquish such undertaking.	
& (b).		
197(2)	To pass orders on an application for the exclusion of a house from a notice under section 196 (a).	May be delegated.
211	To issue a notice for the removal or alteration of a projection, when compensation is payable.	
217(1)(a)	To give a name to a street.	
219	To make, alter, divert or close a public street, to provide building sites thereon, to take steps to acquire land for such purposes, and to sell or dispose of land so acquired.	
221	To declare a street a public street.	
222(1)	To define the regular line of the street.	
to (3).		
224	To construct and alter water-works	
237(1)	To fix premises for the slaughter of animals for sale.	
238	To fix premises for the slaughter of animals not intended for sale.	

SCHEDULE I.

The powers and functions of a board.

1	2	3
Section.	Power or duty.	Remarks.
286	To set npart bathing nnd washing places, to prescribe conditions for the nso of such places and to prohibit bathing nnd washing at other places.	
290(2)	To sanction excecution of water-works or n work under sections 192, 267 and 268 at the charge of the municipal fund.	
290(3)	To transfer the board's interest in appliances appertaining to a water or drainago work to the owner of a building or land.	
297	To make regulations.	
298	To make byelaws.	
299	To direct that the breach of bye-laws shall bo punishable with fine.	
General	Any power, duty or function which any rule requires to be exercised, performed or discharged by tho board itself by means of a reso-lution.	

SCHEDULE II.

Scheduled powers of executive officer.

1	2	3
Section.	Nature of powers or duties.	Remarks.
194	To give permission for diversion of drain and to prescribe conditions for such diversion.	Appealable.
196(c) & (d).	With the consent of an occupier to undertake house-scavenging or the removal of night-soil or other offensive matter or rubbish and to relinquish such undertaking.	
201(1)	To complain to a Magistrate on the negligence of a customary sweeper.	
202(1)	To complain to a Magistrate of the failure of an agriculturist to provide for proper house-scavenging.	
203(3)	To receive notice of intention to make a street.	
204	To postpone the intended work or require further particulars.	
209	To give permission for projections	Appeal lies from orders refusing permission.
II of 1919. (in part).	211 To issue a notice for the removal of a projection in a case where no compensation is payable.	Appealable.
	213 To give permission for erection and repair of buildings, etc., and to issue orders regarding boardings, etc.	
	214 To require hedges and trees to be trimmed.	
	215 To remove, and recover the expense of removal of, or to issue a notice requiring the removal of an obstruction caused by fallen house, etc.	
	216 To require the provision of troughs and pipes for rain water.	

SCHEDULE II.

Scheduled powers of executive officer.

1	2	3
Section.	Nature of powers or duties.	Remarks.
217(1) (b)&(c).	To affix the name of a street or a house number to a building or to require the owner or occupier to affix a number plate, and to cause or require such names and numbers to be altered.	
218	To attach posts and brackets to buildings for lamps, telegraph and telephone wire, etc.	
220	To give permission for the use or occupation of a public street or place.	
223	To provide fencing and lighting during repairs of public street, etc.	
225(1)	To require private wells, etc., to be cleansed.	
225(2)	To require a person to desist from using a private well, etc., or to close or fence the same.	Appealable.
227	To require the removal or closing of drains, latrines, etc., near a source of water supply.	Appealable.
229	To supply water by agreement.	
230	To charge for the supply of water.	Appealable.
236	To remove or otherwise deal with unauthorized buildings over drains, etc., or to issue notice for the removal of such buildings, etc.	
240	To authorize an officer to seize flesh brought within the municipal limits in contravention of a bylaw and to issue orders as to the disposal of such flesh.	
244(1) & (2).	To seize articles exposed for sale which appear to be unfit for the consumption of man and drugs	

SCHEDULE II.
Scheduled powers of executive officer.

1	2	3
Section.	Nature of powers or duties.	Remarks.
245(1)	suspected of being adulterated or spent; and to produce such drugs before a Magistrate. To issue a notice regarding offensive trades.	Appealable.
249	To authorize a person to destroy or confine dogs suspected to be suffering from rabies, etc.	
250(2)	To authorize persons to destroy or confine unmuzzled dogs.	
256	To give permission for the use of public land for halting animals or vehicles.	
257(2)	To require the removal of a roof and wall, if inflammable.	Appealable.
258	To search for inflammable material and to seize any quantity in excess of the quantity permitted.	
260	To issue notices regarding dangerous quarrying and to put up hoardings and fences to prevent imminent danger.	
261	To give permission for the displacing of pavement, etc., and to recover expenses incurred by the board by reason of such displacement, etc.	
263	To require by notice buildings, etc., in a dangerous or ruinous state to be demolished or repaired, or wells, tanks, etc., to be repaired and enclosed, and to take immediate action where the danger is imminent.	Appeal lies against an order to repair or enclose a tank.
264	To require unoccupied building or land which occasions a public nuisance to be secured or enclosed.	Appealable.

SCHEDULE II.

Scheduled powers of executive officer.

1	2	3
Section.	Nature of powers or duties.	Remarks.
265	To give written permission for the temporary obstruction of a street and to remove any obstruction from a street, and to recover the cost of removal.	Appeal lies against an order under clause (a) of sub-section (1) requiring an owner or occupier to close or remove, or under clause (b) of sub-section (1) to provide, a latrine, urinal, water closet, drains, cesspool, dustbin or other receptacle for filth, sullage-water, rubbish or refuse.
266	To give permission for the removal of earth, etc., from open spaces.	
267	To require provision, alteration, removal, closing, cleansing and screening of private drains, cesspools, dustbins, latrines, etc.	
268	To require the provision and cleansing of latrines and urinals for factories, etc.	Appealable. Act
269 (in part).	To require the cleansing, repairing, covering, filling up or draining off of wells, tanks, etc.	
270	To inspect drains, privies, etc., and to cause the ground to be opened.	
271	To require the cleansing of filthy buildings or lands.	

SCHEDULE II.

Scheduled powers of executive officer.

1	2	3
Section.	Nature of powers or duties.	Remarks.
273(1) (a).	To provide receptacles and places for the temporary deposit of offensive matter.	
275(1)	To arrange for the disposal of dead bodies of animals.	
275(2) (in part).	To charge and recover fees for such disposal.	
276	To give permission for and to prescribe conditions regarding the discharging of sewage, etc.	
277	To enter and inspect a building and to direct that a building be disinfected, etc.	
278	To issue orders regarding buildings unfit for human habitation.	Appealable.
280	To remove to a hospital a cholera or small-pox patient, etc.	
283	To require an owner or occupier to clear away noxious vegetation.	
284(1)	To require that excavations, etc., made in contravention of by-laws or the conditions of a permission shall be filled up or shall be drained.	
291	To apply to the Collector to recover rent of land.	
293	To charge fees for the use or occupation of immovable property vested in, or entrusted to the management of, the board, and to levy or recover such charge.	
294	To charge fees for licences, sanctions and permissions.	
307	To cause a work to be executed and to recover the expenses thereof.	

SCHEDULE II.

Scheduled powers of executive officer.

1	2	3
Section.	Nature of powers or duties.	Remarks.
308	To require an occupier to pay rent to a board instead of to the defaulting owner, and to require an occupier to furnish information regarding the rent payable by him, etc.	
309	To approve the execution of a work by an occupier.	
312	To recover the cost of removal by sale of materials removed, to restore the materials to the owner under certain conditions, or to sell them when not claimed by the owner.	
313(2)	To give notice to a trustee or an agent to apply moneys received on behalf of an owner to the discharge of obligations of the owner.	
314	To institute prosecutions by making complaints and giving information, and to authorize other persons to make such complaints and give such information.	
317	To receive information from a police officer.	

SCHEDULE III.

NOTICE OF PROPOSAL TO IMPOSE TAX.

[Sub-section 3 of section 131.]

Notice is hereby given to the inhabitants of the municipality of _____ that the municipal board desires to impose the tax, rate, toll, octroi or cess (as the case may be) described in the proposals appended [in lieu of the tax known as the _____].*

Any inhabitant of the municipality objecting to the proposals or rules appended hereto may, within a fortnight from date of this notice, send his objections in writing to the municipal board.

* To be inserted if the tax is to be substituted for any existing tax.

PROPOSALS.

[The proposals framed by the board under sub-section (1) of section 131 are to be appended here.]

RULES.

[The rules prepared by the board under sub-section (2) of section 131 are to be appended here.]

SCHEDULE IV.

FORM OF NOTICE OF DEMAND.

[Section 168.]

To

A. B.,

residing at

Tako notice that the municipal board of demands from

the sum of

due from

on account of

(here describe the property, occupation, circumstance or thing in respect of which the sum is leviable)

leviable under

for the period of

commencing on the

day of

19 , and ending on the

day of

19 , and that if within fifteen days from the service of

this notice, the said sum is not paid into the municipal office at _____, or sufficient cause for non-payment is not shown to the satisfaction of the board, a warrant of distress will be issued for the recovery of the same with costs.

Dated this _____ day of _____ 19 .

(Signed.)

By order of the municipality of _____

SCHEDULE V.

FORM OF WARRANT.

[Sub-section (1) of section 169.]

(Here insert the name of the officer charged with the execution of the warrant.)

Whereas *A. B.* of _____ has not paid, and has not shown satisfactory cause for the non-payment of, the sum of _____ due for the liability* mentioned in the margin for the period _____ commencing on the _____ day of _____ 19 , and ending with the _____ day of _____ 19 , and leviable under _____ ;

*(Here describe the liability.)

And whereas fifteen days have elapsed since the service on him of notice of demand for the same ;

This is to command you to distrain, subject to the provisions of section 171 of the United Provinces Municipalities Act, 1916, the goods and chattels of the said *A. B.* to the amount of _____ being the amount due from him, as follows :

Rs. a. p.

On account of the said liability ..

For service of notice

and forthwith to certify to me together with this warrant all particulars of the goods seized by you thereunder.

Dated this _____ day of _____ 19 .

(Signed.)

Chairman or other officer.

[See section 169 (2).]

NOTE—It shall not be necessary to execute the warrant if the defaulter makes full payment to you before removal of his goods.

SCHEDULE VI.

FORM OF INVENTORY OF GOODS DISTRAINED AND NOTICE OF
SALE.

[Sub-section (4) of section 171.]

To

A. B.,

residing at

Here describe
liability.)

Take notice that I have this day seized the goods and chattels specified in the inventory beneath this, for the value of due for the liability* mentioned in the margin for the period commencing with the day of 19 , and ending with the day of 19 ; together with Rs. due for service of notice of demand, and that unless within five days from the date of the service of this notice you pay into the municipal office at the said amount together with the costs of recovery, the said goods and chattels will be sold.

Dated this

day of

19 .

(Signature of officer executing the warrant.)

Inventory.

(Here state particulars of goods and chattels seized.)

SCHEDULE VII.

POWERS OF THE LOCAL GOVERNMENT THAT MAY NOT BE
DELEGATED.

(Section 327.)

Section.	Powers or duties.
3 (1) (a)	To declare any local area to be a municipality.
3 (1) (b)	To declare any municipality having a population of less than 100,000 inhabitants to be a city.
3 (1) (c)	To define the limits of any municipality.
3 (1) (d)	To include or exclude any area in or from any municipality.
3 (1) (e)	To cancel any notification under any of the preceding clauses.
8 (1)(n)	To declare, or in the case of a city to sanction the declaration of, expenditure on anything to be an appropriate charge on the municipal fund.
9 (1)	To prescribe by notification the number of members of a board who may be elected.
10	To declare that section 9 shall not apply to a municipality, and in such case to prescribe the number of members to be nominated and the number to be elected.
12 (3)	To determine the percentage borne by the Muslim population to the total population of all municipalities.
16 (2)	To remove a disqualification under (a) and (b) of this sub-section.
30	To supersede a board for a specified period.
31	To appoint a person or persons to exercise and perform the powers and duties of a board during the period of supersession.
34 (2)	To rescind or modify an order passed under this section by the Commissioner or the District Magistrate with respect to a city.
35 (in part).	In the case of a city to fix a period for the performance of duty and, if the duty is not performed within the period so fixed, to appoint the District Magistrate to perform it and to direct that the expense of performing it shall be paid by the board.

Act II

SCHEDULE VII.

Powers of Local Government that may not be delegated.

Section.	Powers or duties.
40 (1)	To remove a member of a board of a city.
40 (2)	To receive appeals against orders under clause (d),(e) or (f) of sub-section (1) and to cancel any such order and to reinstate member affected.
40 (3)	To remove a member who has so flagrantly abused his position as member as to render his continuance detrimental to the public interest.
41 (4)	To declare a member removed by the Local Government to be no longer ineligible for further election or nomination.
43(2)	To nominate a chairman where a board fails to elect one.
43 (3)	To declare that the provisions of sub-section (2) of this section shall not apply to a municipality.
43(4)	To decide whether the chairman of a board has been duly elected or nominated under this section.
44	To fix a date for holding the election of chairman.
44-A(1)	To fix a date for the holding of a casual election of chairman.
44-A(3)	To nominate a chairman in a casual vacancy where the board fails to elect one.
44-A(4)	To decide whether the chairman of a board in a casual vacancy has been duly elected or nominated.
45	To sanction the election of a chairman of a city for more than two terms of office in succession.
48	To remove a chairman.
57	To approve the appointment, salary and conditions of appointment of an executive officer and a medical officer of health.
58	To entertain an appeal by an executive officer against an order of punishment or dismissal; to allow, disallow or vary such punishment or dismissal; to suspend the executive officer pending the decision of his

SCHEDULE VII.

Powers of Local Government that may not be delegated.

Section.	Powers or duties.
59(3)	<p>appeal; and to transfer a medical officer of health from one board to another.</p> <p>To approve the appointment, salary and conditions of appointment of an officiating executive officer if the term of appointment exceeds two months.</p>
60A	To direct that in any municipality the medical officer of health and not the executive officer shall exercise certain powers conferred on the executive officer.
65	In default of his appointment by a board to appoint a person to be an executive officer or to act as executive officer and to fix the salary, contributions to provident fund or pension and other conditions appertaining to such appointment.
74	To entertain appeals from servants of boards on a monthly salary exceeding Rs. 30, or in a city Rs. 75, on their dismissal by the chairman.
79 (4) & (5)	To sanction grant of compassionate allowance or grant or purchase of annuity by board.
99 (2)	To direct submission of budgets to specified officers.
102	To direct that budgets of specified boards shall be subject to sanction.
110	To require the appointment of joint committees.
115 (2)	To determine the amount of security of a banker.
116	To make reservation regarding property ordinarily vesting in board.
117	To acquire land for a board under the Land Acquisition Act.
122 (1)	To declare by notification what portion of the property and liabilities of a municipal board shall be transferred to another local authority when a portion of the municipal area is placed under the control of such local authority.
122 (2)	To declare what portion of the property and liabilities of a municipal board shall be transferred to the Secretary of State when a local

SCHEDULE VII.

Powers of Local Government that may not be delegated.

Section.	Powers or duties.
	area is excluded from the municipality and is not immediately placed under the control of another local authority.
122(4)	To decide in any case falling under sub-section (1) or (2) that it is undesirable to transfer any portion of municipal funds or liabilities.
124(2)	To sanction the transfer to His Majesty of any property vested in a board.
126	To provide police protection at fairs, etc., and to determine the portion of the charges payable by a board.
133(2)	To sanction, refuse to sanction or return for further consideration proposals for taxation under section 128, sub-section (1), clauses (i) to (xii), submitted by a city, or proposals for taxation received from any board under section 128, sub-section (1), clause (xiii).
135(2)	To notify the imposition of a tax sanctioned by the Local Government.
137(1)	To require a board to remove a defect in or relating to a tax.
137(2)	To suspend, abolish or reduce a tax.
157(3)	To exempt from taxation.
160(1)	To empower an officer to hear appeals against taxation.
279 & 280	To notify infectious diseases.
296 (in part).	To make rules, except rules under clauses (a), (b) and (c) of section 153 applicable to municipalities other than cities.
318	To appoint an officer to hear appeals from certain orders of board.
327	To delegate powers.
337	To declare a local area to be a notified area.
338(1)(c)	To fix the number of members of a notified area committee.
338(2)	To prescribe whether the members of a notified area committee shall be appointed or elected or partly appointed and partly elected.
339	To determine the application of funds of areas ceasing to be notified.

SCHEDULE VIII

LIST OF OFFENCES

(Section 314.)

Section.	Description of offences.	Fine that may be imposed.
148(2)	Failure to report for entry in property assessment list a new or altered building.	Rupees 50 or ten times tax payable for three months.
152(2)	Failure to report re-occupation of vacant building paying reduced tax.	Rupees 50 or ten times tax due since occupation.
155	Evasion of octroi	Rupees 50 or ten times octroi evaded, whichever is greater.
158(2)	Failure to make correct return of liability to a tax.	Rupees 100.
185	Illegal erection or alteration of a building.	Rupees 500.
191(2)	Illegal construction or alteration of a drain connection.	Rupees 50.
201(2)	Negligence by customary sweeper	Rupees 10.
207	Illegal making of street ..	Rupees 500.
210	Construction of unauthorized projection over street or drain.	Rupees 250.
213(3)	Failure to obtain permission for, and to safeguard dangerous tree-cutting and building operation.	Rupees 50 and Rs. 5 for each day that offence is repeated after conviction.
217(2)	Improper interference with street names and house numbers.	Rupees 25.
223(2)	Interference with arrangements made during street repair, etc.	Rupees 50.
237(4)	Slaughter on unlicensed premises of animals for sale.	Rupees 20 per animal.
242	Improper feeding of animals kept for dairy purposes or used for food.	Rupees 50.

SCHEDULE VIII.

List of offences.

Section.	Description of offences.	Fine that may be imposed.
245	Failure to obey a notice prohibiting or regulating the use of premises for an offensive trade.	Rupees 200 and Rs. 40 for each day that offence is repeated after conviction.
246	Loitering and soliciting for immoral purposes.	Rupees 50.
247(2)	Disobedience to Magistrate's order prohibiting use of house as brothel.	Rupees 25 per day.
248	Importunate begging ..	Rupees 20.
252	Neglect of the rules of the road ..	Rupees 10.
253	Driving vehicles without proper lights.	Rupees 20.
254	Failure to remove elephant, etc., to safe distance.	Rupees 20.
255(1)	Allowing cattle to stray or be tethered in street.	Rupees 20.
256	Unauthorized use of municipal land as halting place.	Rupees 20 and Rs. 5. for each day that offence is repeated after conviction.
257(3)	Unauthorized erection or continuance of inflammable constructions.	Rupees 25 and Rs. 10 for each day that offence is repeated after conviction.
261(1)	Unauthorized interference with pavements and other municipal property.	Rupees 100.
262	Dangerous discharge of fire-arms or fire-works and indulgence in dangerous games.	Rupees 20.
265	Obstruction of streets ..	Rupees 50.
266	Unauthorized digging on public land.	Rupees 50 and Rs. 10 for each day that offence is repeated after conviction.

SCHEDULE

List of offences

Section.	Description of offence	
272	Failure of owner or occupier to remove offensive matter.	
274	Improper disposal by owner or occupier of rubbish, nightsoils, etc.	
275(2)	Failure to dispose of dead animals	Rupees 10.
276	Improper discharge of sewage in or on to a street or drain.	Rupees 20.
279	Failure to give information of cholera, small-pox, etc.	Rupees 10.
281	Doing certain acts while suffering from infectious disorder.	Rupees 20.
285(5)	Burial or burning of corpses in a place not recognized as a burial or burning ground.	Rupees 50.
295	Obstruction to municipal employees	Rupees 50.
299	Contravention of rule or byelaw to the breach of which a penalty is attached.	Any sum not exceeding Rs. 500 prescribed, and Rs. 5 for each day that offence is repeated after conviction.
306	Disobedience to public notice or provision of the Act applicable to the public.	Rupees 500 and Rs. 5 for each day that offence is repeated after conviction.
307	Disobedience to notice issued to individual.	Ditto.
310(3)	Refusal by occupier to allow owner to take action required by notice.	Rupees 25 for each day of refusal.

SCHEDULE IX.

REPEALED ENACTMENTS.

[Section 334 (1).]

Year.	No.	Short title or subject.
		<i>Acts of the Lieutenant-Governor in Council.</i>
1900	I	The United Provinces Municipalities Act.
1901	V	The United Provinces Municipalities Amendment Act.
1907	I	The United Provinces Municipalities Amendment Act.
1891	I	The United Provinces Water-Works Act.
1895	II	The United Provinces Water-Works Amendment Act.
1901	I	The United Provinces Water-Works Amendment Act.
1908	I	The United Provinces Water-Works Amendment Act.
1892	I	The United Provinces Lodging House Act.
1894	III	The United Provinces Sewerage and Drainage Act.

PART II

General Rules and Orders

CHAPTER I.

Explanation.

The rules in this Manual, which are printed in pica type, together with their explanations, illustrations and exceptions, have the force of law, having been made by the Government in exercise of the powers conferred by section 296 of the Act, and, except where otherwise stated, are applicable to all municipalities. The notifications in which they were published are referred to on the margins of the pages.

Definitions.

In these rules,—unless there is something repugnant in the subject or context,—

- (a) “ Government ” means Local Government.
- (b) “ Security ” includes cash, Government paper or other stock, and a bond hypothecating property.
- (c) “ Act ” means the United Provinces Municipalities Act, 1916.
- (d) “ Power-of-attorney ” means a power-of-attorney as defined in the Indian Stamp Act, 1899.

Notification
1906/XI—6H.
dated July 5,

Notification
354/XI—376E
dated February
1917.

CHAPTER II.

APPLICATION OF ACT, CONSTITUTION OF BOARDS, ELECTION
OF MEMBERS, ETC.

Extension of the Act.

*Vide sections 3
and 4 of the Act,
and Circular no.
25A., dated April
21, 1869.*

Every recommendation for the application of the Municipalities Act to any area should be accompanied by a report containing information on the following points :—

- (1) The boundaries of the proposed municipality.
- (2) The population of the town, or group of towns.
- (3) The principal classes of the inhabitants.
- (4) The amount and sources of the income of the town, or group of towns.
- (5) The proposed number of members.

Boundaries.

Municipal boundaries should in every case be very clearly defined. If any well-defined line, such as a road or river, exists, it may be taken as a boundary : in other cases the boundary should be defined to be the straight line drawn from one point on the boundary to another ; these points being, whenever possible, fixed permanently by the erection of masonry or stone pillars. Curved lines should be avoided except in the case of roads and rivers.

It is important to note that section 3 of the Act requires that definitions of the local areas which it is intended to include in or exclude from any municipality should be given, a definition of the boundaries, as they will stand after revision, is not sufficient. Such a definition should not be given unless specially called for.

*G. O. no. 1663/
XI—382A., dated
July 2, 1890.*

When any changes are made in the boundaries of a municipality, the Director of Public Health must be at once informed of the fact, and of the dates from which the revised boundaries are to be taken into account for statistical purposes.

List of municipalities and constitution of boards.

The following statement contains a list of the municipalities and shows the number of members, as at present fixed, for the several boards. These members do not include the chairmen of those boards of which the chairmen were not members of the boards at the time of their election or nomination as chairmen.—

Serial number.	Division	District.	Name of board	Number of members					Remarks.
				Elected members			Maximum number nominable.	Total.	
				By non-Mus- lims	By Mus- lims	By special electorate.			
(d)	(e)								
1. Cities.									
1	Meerut ..	Meerut ..	Meerut ..	8	7	..	3	18	*This includes 11 members elected by special electorate.
2	..	Dehra ..	Mussoorie ..	..	..	..	3	*14
3	Agra ..	Agra ..	Agra ..	12	8	..	5	25	
4	Rohilkhand	Bareilly ..	Bareilly ..	10	11	..	5	26	
5	..	Moradabad ..	Moradabad ..	6	9	..	3	18	
6	Allahabad	Cawnpore ..	Cawnpore ..	17	11	..	7	37	
7	..	Allahabad ..	Allahabad ..	19	12	..	7	38	
8	Benares ..	Benares ..	Benares ..	14	9	..	5	28	
9	Kumaun..	Naini Tal ..	Naini Tal ..	..	..	..	5	*13
10	Lucknow..	Lucknow ..	Lucknow ..	16	11	12	7	36	*These two members are elected by special electorate.
11	Fyzabad ..	Fyzabad ..	Fyzabad ..	11	7	..	4	22	
2. Non-city municipalities									
1	Meerut ..	Dehra ..	Dehra ..	7	4	55	4	20	*These five members are elected by European electors.
2	..	Saharanpur..	Saharanpur ..	7	10	..	4	21	
3	Hazratpur	4	*16	*This includes 12 elected members.
4	..	..	Deoband ..	3	5	..	12	10
5	..	..	Roorkee ..	6	4	..	12	12
6	..	Muzaffarnagar	Muzaffarnagar	8	5	..	3	16	
7	..	..	Kairana ..	4	5	..	12	11
8	..	Meerut ..	Ghazabad ..	6	4	..	12	12	
9	..	..	Hapur ..	7	5	..	3	15
10	..	..	Baraut ..	4	2	..	1	7
11	..	Bulandshahr	Bulandshahr ..	6	5	..	12	13	
12	Khurja ..	6	4	..	12	12	*This includes 9 elected members.
13	..	..	Sikandarabad ..	6	4	..	12	12
14	Agra ..	Aligarh ..	Koil (Aligarh) ..	6	6	..	3	17	
15	..	..	Hathras ..	10	2	..	3	15
16	..	..	Atrauli ..	6	4	..	12	12
17	..	..	Sikandra Rao..	5	6	..	13	17
18	..	Muttra ..	Muttra ..	10	4	..	3	17	
19	..	..	Brindaban ..	..	..	..	*11	..
20	..	Agra ..	Ferozabad ..	6	4	..	12	12	*One member elected by the railway employees in Civil Lines.
21	..	Mainpuri ..	Mainpuri ..	6	2	..	10	10	
22	..	Etah ..	Etah ..	5	3	..	1	7	
23	..	..	Soron ..	5	1	..	1	7
24	..	..	Kasganj ..	5	3	*1	11	11
25	..	..	Jalawar ..	6	4	..	12	12
26	Rohilkhand	Bijnor ..	Bijnor ..	4	5	..	11	11	
27	..	..	Chandpur ..	4	6	..	12	12

* * * * * 200 members are elected by Marwari electors.

Serial number.	Division.	District.	Name of board.	Number of members.					Remarks		
				Elected members.			Maximum number nominable.	Total.			
				By non-Muslims.	By Muslims.	By special electorates.					
										(a)	(b)	(c)
(d)	(e)										
2 Non-city municipalities— (concluded)											
28	Rohilkhand— (concl.)	2 Non-city municipalities— (concluded)	Dhampur ..	6	5	..	13	13			
29				Nagina ..	4	6	..	12	12		
30				Najabad ..	4	6	..	12	12		
31				Budaun ..	4	6	..	12	12		
32				Ujhani ..	4	2	..	7	7		
33				Sahaswan ..	4	6	..	12	12		
34				Moradabad ..	Chandausi ..	6	4	..	12	12	
35					Amroha ..	4	7	..	13	13	
36					Sambhal ..	4	7	..	13	13	
37				Shahjahanpur	Shahjahanpur ..	6	7	..	15	15	
38					Tilhar ..	4	5	..	11	11	
39				Filibhit ..	Filibhit ..	5	4	..	10	10	
40					Bawalpur ..	5	3	..	10	10	
41			Allahabad	Etawah ..	Etawah ..	8	5	..	16	16	
42	Fatehpur ..	Fatehpur ..		5	4	..	11	11			
43	Farrukhabad	Fatehgarh-cum-Farrukhabad		9	6	..	17	17			
44	Jhansi ..	Banda ..	Kanauj ..	5	3	..	10	10			
45				Banda ..	9	6	..	18	18		
46				Jhansi ..	11	5	..	20	20		
47				Lalitpur ..	8	2	..	12	12		
48	Jalaun ..		Mau ..	7	1	..	10	10			
49				Orai ..	4	2	..	7	7		
50				Kelpi ..	4	2	..	8	8		
51				Kuneh ..	5	1	..	7	7		
52	Benares ..	Mirzapur ..	Mirzapur ..	10	3	..	16	16			
53				Jaunpur ..	8	5	..	16	16		
54				Ghazipur ..	9	6	..	18	18		
55				Ballia ..	3	1	..	10	10		
56	Gorakhpur	Gorakhpur ..	Gorakhpur ..	10	6	..	20	20			
57				Azamgarh ..	6	4	..	12	12		
58	Kumaun ..	Almora ..	Almora ..	8	1	..	12	12			
59				Naini Tal ..	6	4	..	12	12		
60	Lucknow ..	Unao ..	Unao ..	6	4	..	12	12			
61				Rao Bareilly	6	4	..	12	12		
62				Sitapur ..	6	4	..	12	12		
63				Khairabad ..	4	6	..	12	12		
64		Hardoi ..	Hardoi ..	6	4	..	12	12			
65				Shahabad ..	5	4	..	11	11		
66				Sandila ..	4	5	..	12	12		
67				Kheri ..	5	3	..	10	10		
68	Fyzabad ..	Fyzabad ..	Lakhimpur ..	4	6	..	12	12			
69				Tanda ..	6	4	..	12	12		
70		Gonda ..	Gonda ..	6	4	..	12	12			
71				Balrampur ..	6	4	..	16	16		
72				Bahraich ..	8	7	..	13	13		
73				Sultanpur ..	7	4	..	12	12		
74		Paritabgarh ..	(Bela Partabgarh).	6	4	..	12	12			
75		Bara Bank ..	Nawanagar ..	6	5	..	13	13			

BOARDS CONSTITUTED UNDER SECTION 10 OF THE ACT.

Naini Tal is now the only board constituted under section 10 of the Act.

MUNICIPAL ELECTION RULES.

QUALIFYING DATE FOR ELECTORS.

1.—For the purposes of sub-sections (2) and (3) of section 14 of the Act the date fixed is September 1 for all municipalities except the municipalities of Mussoorie and Naini Tal.

Notifica
747/XI—
dated J
1928, a
quently a

Representation of joint Hindu families and, in the case of Cawnpore, of registered companiss.

2.—(1) When property is held or payments are made jointly by the members of a Hindu joint family, and in the case of Cawnpore by a company registered under the Companies Act, the family or company shall be adopted as the unit for deciding whether a qualification exists as set forth in section 14 of the Act, other than a qualification set forth in sub-clause (1) or sub-clause (iv) of clause (b) of section 14(2) of the Act: and if the qualification does exist the person qualified shall, in the case of a Hindu joint family, be the member nominated in that behalf by the majority of the family, or if no member is thus nominated the manager of the family, or in the case of a company the person duly authorized by the company in this behalf by a power-of-attorney.

(2) Where, in the case of Mussoorie Municipality a company registered under the Indian Companies Act for the time being in force, or a firm registered under the Indian Partnership Act, 1932, or a society governing an educational institution, situate within the municipality and incorporated in any foreign country under the law for the time being in force, or registered under the law for the time being in force in British India for the registration of societies, is possessed of the qualification set forth in section 14(2)(a) or section 14(2)(b) (iii) or (iv), the person qualified under the aforesaid section shall be the person duly authorized by the said company, firm or society in this behalf by a power-of-attorney.

(3) The nomination of a representative under this rule shall be made by notice in writing to the returning officer in the same way as a claim or objection under these rules.

(4) A person may be qualified in his personal capacity or in his capacity of representative of a joint family, company, firm or society but not in both capacities.

Registration of electors and candidates for elections.

With reference to section 29, clause (c).

3.—(1) On or before the first day of September (or in the case of the municipalities of Mussoorie and Naini Tal the tenth day of July) next preceding the ordinary election the District Magistrate shall appoint a person, hereinafter called the returning officer, to perform all or any of the duties of the returning officer under these rules. The returning officer shall be appointed by name or by office and public notice of the appointment shall be made at the municipal office.

(2) The returning officer so appointed or the officer appointed in his place under rule 11(2) shall retain his powers for the purpose of conducting elections to fill casual vacancies on the board until a fresh returning officer is appointed for the next general election.

4.—(1) On or before each first day of September (or in the case of the municipalities of Mussoorie and Naini Tal, each tenth day of July) preceding an ordinary election of the members of the board the returning officer shall cause to be prepared in the form shown in schedule I an electoral roll or electoral rolls containing the names of persons entitled to be enrolled as electors.

(2) The electoral roll or rolls shall be alphabetically arranged and the names therein shall be serially numbered.

5.—(1) (i) A person claiming to be enrolled under section 14 (2) (b) (i) as a graduate of a university may apply in writing to the returning officer for the entry of his name, and shall furnish proof of his qualification if so required.

(ii) In every municipality the executive officer or secretary shall compile from the assessment registers (if any) maintained in the municipal office a list of persons (if any) entitled to be enrolled by reason of their assessment to municipal taxes of a certain amount, and shall note against the name of any defaulter the arrears due from him at the time of the preparation of the list.

(iii) A person claiming to be enrolled under section 14 (2) (b) (ii) may apply in writing to the returning officer for the entry of his name, and shall attach to his application a certificate from an income-tax officer.

NOTE.—Persons assessed to income-tax can obtain certificates of payment from an income tax officer free of charge.

(iv) For the purpose of determining any claim to a qualification under section 14 (2) (b) (vi) to (viii) the entries in the land revenue records of the *Fasli* year preceding the elections shall be conclusive evidence of the facts stated therein.

(v) In municipalities where all residents who own or who occupy a house or building of a certain annual value are entitled to be enrolled, the list of persons so entitled shall, if

there is a tax assessed on the annual value of buildings, be compiled under the direction of the executive officer or secretary from the assessment registers of such tax. Where there is no such tax a list approved by the board of the houses and buildings of which the valuation is not less than the prescribed minimum shall be maintained in the municipal office and shall be corrected by the board from time to time in view of such information as may come to its notice either in the form of application for sanction to the erection of buildings or otherwise. On the thirty-first day of July preceding an ordinary election the board shall publish this list at the municipal office for information and objections: The board shall prepare for the information of the returning officer a list of the objections received, and shall show on this list in which cases the list has been corrected in accordance with the objections and in which cases the objections have been rejected.

(2) Where any list has been prepared from a register maintained in the municipal office each entry shall contain a reference to the item in the register on which it is based, and the registers shall be furnished to the returning officer who shall cause them to be compared with the list delivered to him under the succeeding rule.

6.—On or before such date as the District Magistrate may appoint the lists referred to in rule 5 shall be furnished to the returning officer, who shall cause to be compiled therefrom the electoral roll or rolls in accordance with the provisions of the Act and of the next following rule. Reasons shall be recorded in cases where any electoral roll differs from the lists.

7.—(1) A person shall not be enrolled more than once in any electoral roll, notwithstanding that he may possess more than one of the qualifications prescribed by or under the Act.

(2) A person shall not be enrolled on an electoral roll of a ward unless he either resides or is assessed to a property tax therein, or where there is no property tax, is the owner of a house or building of which the valuation is not less than the prescribed minimum.

(3) A person residing within the municipality who is entitled to enrolment in more than one ward shall be enrolled on the electoral roll of the ward within which he resides, unless he applies in writing to the returning officer on or before the fifteenth day of September for the entry of his name in any of the other wards in which he is entitled to be enrolled, in which case his name shall be entered in that ward.

(4) A person not residing within the municipality who is entitled to enrolment by reason of assessment, in more than one ward, to a qualifying property tax shall be enrolled on the

roll of the ward within which his assessment is highest, unless he applies, in writing to the returning officer on or before the fifteenth day of September for the entry of his name in any of the other wards in which he is entitled to be enrolled, in which case his name shall be entered in that ward.

8.—It shall not be necessary to prepare new lists and electoral rolls before every ordinary election, but the lists and electoral rolls for the time being in force may, where that is more convenient, be revised and adopted with such alterations as may, in particular cases, be necessary.

9.—(1) The returning officer shall cause copies of the electoral roll or rolls in Urdu and Nagri prepared under the preceding rules to be fixed up at the municipal office and in such other places as he may deem necessary, and to be kept so fixed up during the last seven days of September and the first three days of October (or in the case of the municipalities of Mussoorie and Naini Tal from the tenth to the twenty-fifth day of July); if the municipality is divided into wards, in addition to the copies fixed up as above, a copy of the electoral roll for each ward shall also be fixed up in the manner above described in some conspicuous place or places in the ward concerned; in municipalities to be specified by the Government there shall also in like manner be fixed up copies in English of the electoral roll or rolls either of the whole municipality or of certain wards thereof as may in each case be specified by the Government.

'To each electoral roll shall be appended:—

- (i) a list showing all names added to the previous roll;
- (ii) a list showing all names struck off from the previous roll.

(2) Proclamation shall also be made by notices posted throughout the municipality and by beat of drum in the wards (if any) that the electoral roll or rolls have been prepared and that copies of them can be inspected and extracts may be taken of any part of them either at the municipal office or in other specified places.

(3) The cost of preparing such number of copies of the roll as the District Magistrate may direct to be prepared shall be borne by the board.

10.—(1) Any person whose name is not entered in the electoral roll or rolls and who claims to have it inserted there, or any person whose name is on the roll and who objects to the inclusion of the name of any person in the electoral roll may, on or before the third day of October (or in the case of the municipalities of Mussoorie and Naini Tal the twenty-fifth day of July), give notice in writing of his claim or objection to

the returning officer (the notice to contain a statement of the qualifications on which the claim is based or of the reasons for which the objection is made). The returning officer shall cause the claims or objections to be published by fixing up a list of the claimants and of the persons objected to in the ward in respect of which the claims or objections are made, or if there be no wards, in conspicuous places throughout the municipality, and at the municipal office, and by keeping the list so fixed up from the tenth to the fifteenth day of October (or in the case of the municipalities of Mussoorie and Naini Tal from the twenty-seventh to the thirty-first day of July).

(2) Each person making a claim must do so on a separate petition, which shall be presented in duplicate either by the claimant in person or by an agent duly authorized by a power-of-attorney.

A separate petition, in duplicate, must be presented by an objector in respect of each person to the inclusion of whose name in the electoral roll he takes objection.

NOTE.—Under the provisions of the Indian Stamp Act the power-of-attorney has to be stamped with a one rupee stamp, and a separate stamped instrument is required of each claimant, even though several claimants appoint the same person as their agent.

11.—(1) The claims and objections shall be heard and the orders made thereon shall be pronounced in open sitting at such place and time on some or one of the last fifteen days of October (or in the case of the municipalities of Mussoorie and Naini Tal between the first and the seventh day of August) as the returning officer may appoint in this behalf by a revising committee consisting of the returning officer and two members of the board appointed by a resolution of the board. The returning officer shall notify the date on which and the time and place at which the claims and objections will be heard three clear days before the holding of the sitting by notice given to each person lodging a claim or preferring an objection or to whom objection has been made and published in the places prescribed by rule 9 for the publication of the electoral roll.

(2) If the returning officer refuses to act or becomes incapable of acting, the District Magistrate shall appoint another person in his place. If one or both of the members of the board appointed to the committee refuses to act or becomes incapable of acting, the chairman of the municipal board may, if he deems necessary, fill up the vacancy or vacancies.

12.—If at any time before the close of the last day fixed for the disposal of claims and objections the returning officer sees reason to believe that there are any omissions from an electoral roll other than those in respect of which claims have been made, or that there are any entries in an electoral roll, other than those in respect of which objections have been made,

which should be removed or corrected, he may, after causing such notice as he considers reasonable to be given to the persons affected, and after making such inquiry as he deems necessary, order that such omissions or entries be supplied or removed or corrected.

13.—The proceedings of the revising committee in respect of each claim or objection of which notice has been given and of the returning officer in respect of each omission or irregular entry of which he has taken cognizance shall be reduced to writing and shall within seven days after the last sitting of the revising committee be submitted to the District Magistrate, whose orders thereon shall be final. A brief memorandum of the evidence produced in support of the claims and objections shall also be attached to the proceedings of the revising committee and of the returning officer.

14.—(1) Subject to any orders of the District Magistrate on the proceedings of the revising committee or returning officer and to any correction in any electoral roll enjoined by the District Magistrate of his own motion or on application being made to him at any time within twenty days after the last sitting of the revising committee but always before the fifteenth day of November

- (a) the orders made by the revising committee or by the returning officer shall be final;
- (b) the electoral roll shall be amended in accordance with those orders; and
- (c) the electoral roll so amended shall not be altered so long as it continues in operation :

Provided that the District Magistrate may, while an electoral roll is in operation, order the removal therefrom of the name of any person who is dead or who has become disqualified under section 14(3) of the Act, or the correction of any clerical mistake.

He may also direct the entry in the electoral roll of the name of the heir of a deceased person whose name he has ordered to be removed from the roll, provided that such heir is otherwise qualified to be an elector.

(2) Every correction enjoined by the District Magistrate shall be made in the electoral roll under the signature of the returning officer and shall be notified to the persons affected.

15.—The electoral rolls shall be completed by the seventh day of November (or in the case of the municipalities of Mussoorie and Naini Tal by the fourteenth day of August), and shall come into operation on the tenth day of November (or in the case of the municipalities of Mussoorie and Naini Tal on the twenty-fifth day of August) and, subject to correction as provided by

rule 14, shall continue in operation until the tenth day of November (or the twenty-fifth day of August in the case of the municipalities of Mussoorie and Naini Tal) preceeding the next ordinary election for the ward, class or municipality.

16.—The electoral roll or rolls made and revised under rules 1 to 15 shall, on or before the day on which that roll or those rolls come into operation, be fixed up at the municipal office, and be kept fixed up there so long as the roll or rolls continue in operation. Copies shall also be made available for purchase by residents of the municipality at a reasonable price to be fixed by the chairman of the board.

17.—If the electoral roll is not completed in due time, the electoral roll in operation before the time appointed for the completion shall continue in operation until the new electoral roll is completed.

Time and place of election.

With reference to section 29, clause (e).

18.—(1) The time of the ordinary election shall be such day between the first and the tenth of December (or in the case of the municipalities of Mussoorie and Naini Tal between the twenty-fifth and the thirtieth day of September) as the board at a meeting in October or November (or in the case of the municipalities of Mussoorie and Naini Tal at a meeting in August) may in consultation with the District Magistrate determine. The board shall immediately forward a copy of their resolution to the returning officer.

(2) Where a vacancy occurs on a board by reason of—

- (a) the death, resignation, removal or avoidance of the election of an elected member, or
- (b) any increase in the number of elected members on a board effected under section 9 or 10 of the Act, or
- (c) any termination of office of an elected member effected under section 38(4) of the Act,

the vacancy, shall, unless in case (a) a board has under section 13 of the Act directed that it be left unfilled until the next ordinary election, be filled by means of another election to be held on a date to be fixed by resolution of the board. The date so fixed shall be a date within one month of the occurrence of the vacancy, or in the case of vacancy which occurs between the thirtieth day of September and first day of April in Mussoorie or Naini Tal, before the first of May next following :

Provided that if from any cause the election be not held on the date fixed, the board shall fix another date for the election.

19.—The hours during which, and the place where, if there be a poll, the votes of the electors will be taken, shall be determined by the board at the said meeting.

20.—Fifteen days at least before the day for the election the executive officer or secretary shall prepare and sign a notice thereof, and of—

- (a) the number of persons to be elected to represent each ward or class.
- (b) the time and date of the nomination of candidates, and
- (c) the hours during which, and the place where, if there be a poll, the votes of the electors of each ward or class will be taken;

and shall publish the notice in the same manner as is prescribed by rule 9 for the publication of the electoral roll.

Nomination of candidates.

With reference to section 29(d).

21.—Every candidate for election as a member of the board shall be nominated in writing.

22.—The writing (hereinafter called the nomination paper) shall, be subscribed by a proposer and seconder, each of whom shall affix his signature thereto if he is literate or his thumb-impression if he is not.

23.—An elector who desires to be nominated as a candidate shall, on or before November 15,—

- (a) deliver or cause to be delivered to the returning officer a written application for a nomination paper, and shall in the application indicate in which constituency, and if there are wards in which ward, he seeks election; and
- (b) shall deliver or cause to be deposited with the returning officer the sum of Rs. 50 in cash or in Government promissory notes of equal value at the market rate of the date.

24.—No person shall be nominated whose name is not entered in the electoral roll.

25.—The nomination paper shall be, in the form shown in schedule II.

26.—The returning officer shall fix a date for the nomination of candidates which shall be not less than twelve days before the time fixed for a poll, if any. On that date the proposer and seconder of an elector who has applied for a nomination paper shall appear before the returning officer at such time and place as the latter may appoint. The proposer shall bring with him either the candidate in person or a written declaration signed by the candidate stating that he assents to be nominated.

27.—(1) The returning officer shall, in the presence of the proposers and seconders and of such candidates as attend, proceed to pass order on the applications received under rule 23. If after such summary inquiry and after taking such evidence as he may think necessary as to the identity of the proposer and seconder, and as to the identity of candidate if he attends, or as to the authenticity of his declaration if he does not attend, the returning officer is satisfied that the name of the candidate is entered in the electoral roll, that he assents to be nominated and that his proposer and seconder are entered in the roll of the ward and class in which the candidate is to be nominated, and if the deposit prescribed under rule 23 has been made, he shall fill up the entries in the nomination paper and shall obtain thereto the signatures or thumb-impressions of the proposer and seconder and also of the candidate if he attends. He shall thereupon declare the elector to be duly nominated as a candidate for the constituency.

(2) If the returning officer is not satisfied as to the identity of the proposer or of the seconder or of the candidate or as to the authenticity of the candidate's declaration, or if the candidate is absent and no declaration on his part is presented or if the name of the candidate is not entered in the electoral roll or if the proposer or the seconder is not entered in the electoral roll of the ward and class in which the candidate is to be nominated or if no deposit has been or is made under rule 23 the returning officer shall refuse to prepare the nomination paper and shall briefly record his reasons on the application received under rule 23. He shall then return the deposit, if any, to the person by whom it was made:

Provided that, if the elector or his proposer and seconder so demands, the returning officer shall before finally refusing to prepare the nomination paper adjourn the proceedings to the next day or to the next day but one to enable the elector or his proposer and seconder to rebut the objection raised against the nomination. On the date so fixed, the returning officer shall finally record his decision.

(3) The returning officer shall attach the written declaration (if any) of assent to nomination to the nomination paper, if a nomination paper is prepared, or to the application for a nomination paper if no nomination paper is prepared.

28.—(1) As soon as may be after a nomination paper has been prepared the returning officer shall send notice of the nomination to the person nominated and inscribe such person's name in a list of nominations which shall be fixed at the place prescribed by rule 9 for the publication of the electoral roll.

(2) The list of nominations shall be in the form shown in schedule III.

29.—On an application being made to him or on his own motion the District Magistrate may at any time within three days after the order has been passed revise an order passed by the returning officer under rule 27.

30.—Five days before the day for the election the returning officer shall prepare, for each ward or class if any, and otherwise for the whole municipality, a schedule, alphabetically arranged, of the candidates, for election whose nomination is valid and who have not withdrawn from their candidature. The schedule shall be in the form prescribed by rule 28, except that there shall be a heading describing the ward or class, if any.

31.—The schedule shall be posted at the place prescribed by rule 9 for the publication of the electoral roll.

32.—If a candidate who has been nominated dies before the date appointed for taking of a poll the deposit made under rule 23 shall be returned to the person by whom it was made or to his legal representative.

33.—(1) A candidate may withdraw his candidature by notice in writing delivered to the returning officer. If the withdrawal is made within seven days from the date of nomination the deposit made under rule 23 shall be returned to the person by whom it was made. If the withdrawal is made after the expiry of seven days from the date of nomination, the deposit paid shall be forfeited to the board.

(2) A candidate who has withdrawn his candidature shall not be allowed to cancel his withdrawal or to be renominated as a candidate for the same election.

34.—If a candidate is not elected and the number of votes polled by him does not exceed that fraction of the total number of votes polled which is obtained by dividing the fraction of $1/8$ th by the number of seats for which the election is being held, the deposit shall be forfeited to the board. For the purpose of this rule the number of ballot papers shall be deemed to be the number of ballot papers other than spoiled ballot papers and tendered ballot papers.

35.—A deposit which has not been returned to the candidate or forfeited under the preceding rules shall be returned to the person by whom it was made as soon as may be after the publication of the result of the election in the Gazette.

36.—(1) If the number of candidates who are entered in the schedule and who have not withdrawn their candidature before the time fixed for the poll exceeds the number of the vacancies a poll shall be taken on the day for the election in the manner hereinafter provided.

(2) If the number of such candidates is equal to the number of vacancies, all such candidates shall be elected.

(3) If the number of such candidates is less than the number of vacancies all such candidates shall be declared elected and the board shall call for fresh nominations to be made upon a fixed date if necessary, fix a fresh date for the poll, if any, so far as possible with rules 18 and 19.

(4) If during the poll a candidate withdraws his candidature and the number of candidates who have not withdrawn their candidature is not greater than the number of vacancies the poll shall be stopped and the candidates who have not withdrawn their candidature shall be declared elected.

Of the manner of taking votes.

With reference to section 29, clause (1).

37.—The board shall provide one or more polling stations or booths (hereinafter termed the polling station) in which a poll will take place.

38.—The District Magistrate shall appoint polling officers and polling clerks as may be required for the recording of votes under these rules and shall for each polling station appoint one officer as presiding officer and one clerk to sit on either side of the election at each polling station.

If before or at the time of the election any polling officer refuses to act or becomes incapable of acting as such, the District Magistrate shall appoint another fit person to act in his stead.

39.—Every polling officer shall be supplied with a copy of the electoral roll, and with a copy of the schedule of nominations of candidates for elections referred to in rule 18.

40.—Each presiding officer shall keep order at the polling station and shall see that the election is fairly conducted, that only the number of electors to be admitted at a time, shall be admitted, and shall exclude all other persons except the persons nominated as candidates, the presiding officer, the clerks, the candidates, the polling officers on duty and such other persons as the presiding officer may from time to time admit for the purpose of the election; provided that a candidate may appoint an agent or agents to appear in his stead at the polling station.

42.—Votes shall be given by ballot, and the ballot of each voter shall consist of a paper (hereinafter called ballot paper) in the form shown in schedule IV. The list of candidates in this form shall be printed in the same order as in the schedule prescribed by rule 30.

43.—(1) At any time before a ballot paper is delivered to an elector the polling officer or his assistant or any clerk appointed to check the voters by reference to the electoral roll may of his own accord, and shall, if so required by a candidate or his agent, put to the elector either or both of the following questions:—

(a) Does the following entry refer to you?

(reading the whole of the entry from the roll).

(b) Have you already voted at the present election in this or any other ward?

(2) The elector shall duly answer the questions and shall not be supplied with a ballot paper if he refuses to answer one of the questions nor if he answers the first question in the negative, and the second question in the affirmative.

(3) The name of every person presenting himself to vote and his number on the electoral roll shall be entered in a list maintained in the form shown in schedule V and the voter shall thereafter, if he is literate, sign his name in the column provided for that purpose in the said list, or if he is illiterate affix his thumb-impression thereto. Any thumb-impression so made shall be attested by any candidate or his agent who may be able to recognize the voter or by any other person who may be admitted by the presiding officer for the purpose of identifying electors. The list shall be maintained in separate sheets, which shall be consecutively numbered; but it is not essential that only one such sheet shall be in use at the same time.

(4) The voter shall then present the list mentioned in the preceding clause to the polling officer, who after satisfying himself that the list has been duly signed or impressed and attested shall state the number of votes which may be given, and the conditions, if any, attaching thereto and shall give to the voter the outerfoil of a ballot paper bearing on each side an official mark at the same time noting on the corresponding counterfoil the number of the voter in the electoral roll and making a mark against the entry of the voter's name in the electoral roll to denote that the elector has received a ballot paper; this entry shall not indicate which ballot paper he has received.

44.—(1) The voter, on receiving the ballot paper shall unless he elects to proceed under sub-rule (3), forthwith proceed to the place set apart for the purpose and there mark a cross against the name of every candidate for whom he intends to vote; he shall then fold the ballot paper so as to conceal his vote and shall put his ballot paper so folded up into a box (hereinafter called the ballot box).

(2) If the elector before placing the ballot paper in the ballot box inadvertently marks the paper or otherwise deals with it, so that it cannot be used as a valid ballot paper, he may return it to the polling officer, who, if he is satisfied that the ballot paper was inadvertently spoilt, may give the elector another ballot paper and shall mark the spoilt ballot paper and its counterfoil ns cancelled.

(3) If the voter is illiterate or by reason of infirmity is unable to vote in the manner prescribed under sub-rule (1) or desires that the polling officer should mark the ballot paper for him, the polling officer shall, at his request, and in the view of the candidates or their agents mark the ballot paper according to the direction of the elector and shall cause the ballot paper so marked to be placed in the ballot box.

(4) The ballot box shall be so constructed that the ballot papers can be introduced therein, but cannot be withdrawn therefrom without the box being unlocked.

(5) Just before the commencement of the poll the polling officer shall show the ballot box empty to such persons as may be present at the polling station and shall then lock it up and place his seal upon it in such manner as to prevent its being opened without breaking such seal, and shall place it in his view for the receipt of ballot papers and keep it so locked and sealed.

(6) The polling officer shall not hand a ballot paper to an elector except during the hours appointed for the polling. But if an elector has received a ballot paper during the appointed hours, but has not recorded his vote, he shall be allowed reasonable opportunity for doing so after the closing hour.

45.—When a ballot box is opened for the purposes of counting the votes a ballot paper shall be rejected—

- (a) if it has not the official mark;
- (b) if there are marks against the names of more candidates than there are vacancies to be filled;
- (c) if no mark is made against the name of any candidate;

- (d) if, for any reason, it is not certain for which candidate or candidates the elector intended to vote;
- (e) if the ballot paper bears any mark by which the elector may be identified.

The decision of the returning officer as to the validity of the ballot paper shall be final subject only to reversal on an election petition claiming the seat.

46.—If a person, representing himself to be a particular elector named on the electoral roll, applies for a ballot paper after another person has voted as such elector, the applicant shall, after duly answering such questions as the presiding officer may ask, be entitled to mark a ballot paper in the same manner as any other voter, but the ballot paper (in these rules called a tendered ballot paper) shall be of a colour differing from the other ballot papers, and instead of being put into the ballot box, shall be given to the presiding officer and endorsed by him with the name of the voter and his number on the electoral roll, and set aside in a separate packet, and shall not be counted by the returning officer. The signature or thumb-impression (as the case may be) of the voter shall not be made in the list prescribed by clause (3) of rule 43, but shall be made in a separate list maintained in a similar form, which shall bear the heading "tendered votes list".

47.—(a) The presiding officer as soon as practicable after the close of the poll shall in the presence of any candidates or polling agents who may be present make up into separate packets and seal with his own seal and the seal of such candidates or agents as may desire to affix their seal:—

- (1) each ballot box in use at the station, unopened but with the key attached,
- (2) the counterfoils of the voting papers,
- (3) the unused voting papers,
- (4) the spoilt voting papers,
- (5) the tendered voting papers,
- (6) the tendered votes list,
- (7) the electors' identification slips, and
- (8) the marked copy or copies of the electoral roll.

(b) The presiding officer shall deliver the packets to the returning officer together with a statement showing the number of voting papers received at the polling station, the number of unused, spoilt and tendered voting papers, and the number of persons who have voted.

(c) The returning officer shall appoint a date as soon as may be practicable after the close of the votes and shall give notice thereof in writing to the candidates or their agents.

(d) No person shall be allowed to be present at the counting of the votes except the returning officer and such persons as the District Magistrate may appoint to assist him in the counting of votes, and the candidates and one agent of each candidate authorized by him in writing in this behalf. No person shall be appointed to assist in counting the votes who has been employed by or on behalf of any candidate for any purpose connected with the election.

(e) On the day, and at the time appointed the returning officer shall—

- (1) open the ballot boxes of each constituency one after the other, take out the voting papers, and separate those which he deems to be valid from those which he rejects under rule 45.
- (2) endorse on the rejected voting papers the grounds of rejection,
- (3) count or cause to be counted the valid votes given to each candidate.

If the counting of votes be not completed by 6 p.m. on the date appointed, the returning officer may adjourn the proceedings until the following day at 10 a.m. and in such case shall place all the documents relating to the election under his own seal and the seals of the candidates or their agents if any are present and desire to affix their seals, and shall otherwise take proper precautions for the security of the documents. The returning officer may in like manner adjourn the proceedings from day to day until the counting of the votes has been completed.

(f) The returning officer shall not open the sealed packets of the tendered voting papers or the marked copies of the electoral roll or the counterfoils of the voting paper. He shall verify the statement submitted by the presiding officers under clause (b) by comparing it with the numbers of counted votes and rejected voting papers, the unused or spoilt voting papers in his possession and the tendered votes list. He shall then re-close and re-seal each packet which has been opened by him and shall record on each packet a description of its contents, the name of the constituency and the date of the election to which it refers.

(g) The returning officer shall then prepare and certify a return setting forth—

- (1) the result of the verification under the preceding rule.
- (2) the names of the candidates for whom valid votes were given,
- (3) the number of valid votes given for each candidate.
- (4) the name of the candidate elected,

(5) the number of votes rejected, and

(6) the number of tendered votes given,

and shall permit any candidate or his representative to take a copy or abstract from the return.

48.—Upon completion of the counting the returning officer shall seal up in separate packets the counterfoils of ballot papers, the tendered ballot papers, the ballot papers which he has admitted as valid and those which he has rejected as invalid, the list prescribed by rule 43, "the tendered votes list" prescribed by rule 46 and record on each packet a description of its contents and the date of the election to which it relates. He shall forward the return prepared under clause (g) of rule 47 and all the packets relating to the election to the District Magistrate.

49.—(1) The District Magistrate shall retain for a year the packets and return forwarded to him by the returning officer under rule 48, and shall then, unless there appear to him to be reason for retaining them for a further period, cause them to be destroyed.

(2) While in the custody of the District Magistrate the packets of ballot papers (whether counted, rejected or tendered) and of the counterfoils thereof shall not be opened, and their contents shall not be inspected or produced except under the order of the Election Court having jurisdiction in respect of the election concerned to be granted only by it on its being satisfied by affidavit or otherwise that the inspection or production of the ballot papers or counterfoils is necessary for the purpose of a petition questioning an election or return, or for the purpose of instituting or maintaining a prosecution for an offence in relation to ballot papers and any such order may be made subject to such conditions as to persons, time, place, and mode of opening, inspection or production as the Court may think expedient.

(3) All other documents in such custody shall be open to public inspection at such time and under such conditions and on payment of such fees subject to such regulations as may be prescribed in this behalf by the District Magistrate.

50.—Where an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared elected the determination of the person to whom such one additional vote shall be deemed to have been given shall be made by lot to be drawn in the presence of the District Magistrate and in such manner as he may determine.

51.—No person shall obstruct, or in any way interfere with, the examination and counting of votes by the returning officer.

52.—No person who is entrusted with any duties in connection with a municipal election shall divulge, or wilfully allow to

be divulged, any information as to the candidate for whom any vote is given in any particular ballot paper.

53.—No person shall deface, injure, disturb or remove any copy, notice or other document fixed up under these rules at the municipal office or elsewhere.

54.—A servant of the board shall not by canvassing or otherwise interfere or in any way use his influence in an election but may vote in an election if qualified to do so, in which case he shall, so far as possible, avoid giving any indication of the candidate for whom his vote is to be cast.

55.—(1) In case of more than one vacancy being filled by a poll held at the same election the member elected by the smallest number of votes shall be deemed to be elected in the place of him who would regularly have first gone out of office, and the member elected by the next smallest number of votes shall be deemed to be elected in the place of him who would regularly have next gone out of office, and the member elected by the largest number of votes shall be deemed to be elected in the place of him who would regularly have last gone out of office, and so forth.

(2) Any question other than one for which provision is made in clause (1), arising in connection with the allotment of casual vacancies to persons elected as members at the same election, shall be determined by the board by resolution.

56.—If no election petition is presented within the time prescribed under section 20 of the Municipalities Act of 1916, the Commissioner may of his own motion set aside the election of any person as a member of a municipal board who is proved to have been disqualified under section 16(2) of the Act :

Provided that the Commissioner before making any order under this rule shall afford such person an opportunity of making any statement which he may desire to make :

Provided further that any person whose election has been set aside by an order of the Commissioner under this rule shall have the right of appealing to the Local Government within one month from the date of the order.

57.—The District Magistrate shall preserve a complete copy of the electoral roll of each constituency, the lists of claims and objections and all papers and files relating thereto. Such papers shall be open to inspection on such conditions and certified copies may be given on payment of such fees as have been prescribed by Government under the rules for the election of members to the United Provinces Legislative Council. The District Magistrate shall keep all such papers until a fresh electoral roll has been prepared.

58.—The District Magistrate shall keep the nomination papers of candidates, withdrawals of candidature and all other papers relating to nomination, for a period of three years and shall then destroy them. These papers shall not be open to inspection by nor shall copies be given to any person other than a person entitled to be present on the day when the nominations were declared.

59.—Notwithstanding anything in these rules, in case of an irregularity in the conduct of an election under these rules or in the preparation of the electoral roll, the Local Government may make such order, consistent with the United Provinces Municipalities Act, 1916, as may appear to it to be just and proper.

Under section 299, sub-section (1).

60.—In exercise of the powers conferred by section 299, sub-section (1), the Local Government hereby direct that every person who—

- (1) makes or alters any roll, list or other document in contravention of these rules; or
- (2) wilfully makes a false answer to a question put to him under rule 43 of these rules; or
- (3) disobeys any order given by the presiding officer under rule 40 or obstructs or in any way interferes with the examination and counting of votes by a returning officer; or
- (4) being entrusted with any duties in connection with a municipal election, without due authority divulges, or wilfully allows to be divulged, any information as to the candidate for whom any vote is given in any particular ballot paper; or
- (5) defaces, injures, disturbs or removes any copy, notice or other document fixed up under these rules at the municipal office or elsewhere; or
- (6) being required by these rules to do any act or take any proceeding, neglects, or refuses to do or take it; or
- (7) being a servant of the board commits a breach of rule 54; or
- (8) attests the thumb-impression of an elector if he is not able to identify the elector.

shall be punishable with fine which may extend to Rs. 500.

SCHEDULE I.

Electoral roll of the—ward/class for the—municipality.

Serial number.	Name of elector.	Name of father.	Caste or religion.	Occupation.	Address.		Nature of qualification.
					Mohalla or bazar.	Number of house or building.	
							(a) (b) (i) (b) (ii) (b) (iii) etc.

SCHEDULE II.

Form of nomination paper.

Municipality of—

Election of ^{a member} members (for the ward—class—)

to be held on the—day of—10 .

We, the undersigned, being electors enrolled in the electoral roll (for the—ward—class) hereby nominate—, son of—, occupation—, residing in—, whose name is entered in the electoral roll at number— in—ward—class, as a candidate at the above election.

Serial number.	Description.	Name.	Father's name.	Occupation.	Address.	Number of electoral roll.	Ward.	Class.	Signature or thumb-impression.
1	2	3	4	5	6	7	8	9	10
1	Proposer								
2	Seconder								

Signature or thumb-impression of candidate (if present) in token of having assented to his nomination.

Signature of nomination officer.

Dated—

SCHEDULE III.

Form for list of nominations.

Municipality of _____ *List of persons nominated for*
election as members of the _____ *municipal*
board, _____ *19 .*

Name.	Number of the candidate on the electoral roll.	Description.	Abode.	Occupation.	Ward Class, if any, for which nominated.
1	2	3	4	5	6

SCHEDULE IV.

FORM OF BALLOT PAPER.

Municipality of _____

Book no. _____

Serial no. _____

Counterfoil of ballot paper.

Election for municipal members for the

ward of _____ held

on _____ 19 .

Number of electors on electoral roll—

Ballot paper.

Municipality of _____

Book no. _____

Serial no. _____

Election for municipal members (for the

ward of _____ held

on _____ 19 .)

Serial number.	Name and description of candidate for election.	Column for cross (x or +) of voter.
1	A.	
2	B.	
3	C.	
4	D.	
5	E.	

SCHEDULE V.

Signature sheet no. _____

Number on electoral roll.	Name.	Signature of voter, if literate, or thumb- impression of voter with signature of witness, if illiterate.

With reference to section 29.

MAINTENANCE OF REGISTERS OF MEMBERS BY BOARDS.

1. The board shall keep up a permanent register in the form annexed, with separate pages for elected and for nominated members :—

Register of $\frac{\text{elected}}{\text{nominated}}$ members of municipal board.

Number or name of ward or class, if any, or name of nominating body.	Nominated or elected in 19 .	Nominated or elected in 19 .	Nominated or elected in 19 .	Nominated or elected in 19 .
1 				
2 				
3 				
4 				

2. When a member is elected to fill a casual vacancy, the name of the original member shall be struck out of the register, and the name of the substituted member written over it in red ink.

3. A separate page of the register shall be set apart for entries of elections and nomination of chairmen.

REPORTS OF ELECTIONS.

The results of the election of members of boards shall be reported to the Commissioner and the District Magistrate in the form annexed :—

District.	Municipality.	Name of ward, if the municipality is divided into wards.	Name of class if provision is made for special representation of classes.	Name of nominating body, if any. Names of outgoing members.	Names of newly elected members.	Remarks

**PART II.] NOMINATION BY A NOMINATING BODY. PUBLICATION 213
OF NOTIFICATIONS.**

Method of nomination by a nominating body.

(1) When a Chamber of Commerce, railway company, or other association or institution, whether incorporated or not, is constituted a nominating body under section 9(2) of the Act its powers of nomination shall be exercised through the person or persons in whom is vested, for the time being, the current administration of the ordinary local affairs of the association or institution.

Notification no.
2792/XI—611., da-
ted August 16,
1916.

(2) When two or more such institutions or associations are together constituted a nominating body each of these shall select one person in the manner prescribed above and of the persons so selected the person selected by the majority or, in default of any one being so selected, the person further selected by lot shall be deemed nominated by the nominating body.

(3) A member nominated by a nominating body shall not attend a meeting of the board or assume any other function of a member until the expiration of three days from such date as his name shall have been reported both to the chairman of the board and to the District Magistrate.

Election or nomination of Judicial officers as members, etc., of boards.

If any judge of a court of small causes, subordinate judge or munsif be elected or nominated a member, secretary, or vice-chairman of a municipal board, he shall before accepting the office to which he has been elected or nominated apply through the District Judge to the High Court for permission to accept such office.

High Court Cir-
cular no. 1, dated
February 3, 1883
(rule 491 of the
High Court's
Rules for Civil
Courts, 1894).

Maintenance of registers of members of the board by the District Magistrate and the Commissioner.

The District Magistrate and the Commissioner shall each maintain in his office a permanent register, kept corrected up to date, showing the name of each member of each board in the district or division, and the date on which he will retire. All reports of elections shall be checked with the entries in these registers.

G. O. no. 2308/
XI—411., dated
August 22, 1916.

Notifications under the order of the Commissioner or District Magistrate.

1. Every election of a member or chairman of a board, every nomination of member by a nominating body, and every vacancy in the office of an elected member or chairman by reason of the death or expiration of the period of office of such member or chairman shall be notified directly under the orders of the District Magistrate without further reference to the Government.

G. O. no. 2308/
XI—411., dated
August 22, 1916.

2. (1) Each Commissioner shall, without further reference to the Government, notify all vacancies caused—

G. O. no. 2531/
XI—411., dated
November 11, 1927.

(a) by resignations accepted by him under sections 39 and 47 of the Act;

(b) by an order of removal passed by him under sub-section (1) of section 40 of the Act, one month after such order has been passed, or if an appeal has been lodged against such order after the decision of the appeal;

(c) by a declaration issued by him under clause (a), sub-section (2) of section 25; or

(d) by the operation of section 13 of the Indian Elections Offences and Inquiries Act, 1920 (Act XXXIX of 1920)."

(2) Each Commissioner shall in the same manner notify the election of members declared by him to have been duly elected under clause (b) of sub-section (2) of section 25.

3. The notifications prescribed under the two preceding paragraphs shall be in the forms below.* For facility of reference they shall bear numbers to be added in the office of the District Magistrate or Commissioner.

4. The notification shall be forwarded direct by the Commissioner or the District Magistrate to the Superintendent, Printing and Stationery, United Provinces, Allahabad, for publication in the Gazette.

*Not printed. The forms are registered and available at the Government Central Press.

Notification no.
4270/XI—4-H.,
dated November
7, 1917.

CHAPTER III.

TAXATION.

General principles.

The fundamental principle is that taxation should be limited to meeting the requirements of current expenditure. This limit may be exceeded in special cases, such as sinking funds for the repayment of debt, or projects of expenditure on a large scale which require the accumulation of more than one year's taxation. In such cases a surplus may legitimately be invested until it is required for disbursement. But in the absence of such special circumstances the existence of a surplus available for investment points to the necessity for taking administrative measures for the reduction of taxation. Local Governments are competent to sanction the investment of the balances of funds, such as municipal funds, which are derived from local or special taxation; but in exercising this power they should be guided by the same principles which are followed by the Government of India in sanctioning the investment of moneys derived from general taxation, viz., that such investments are permissible in the following cases only:—

- (1) When some large project is in contemplation, for which it may be desirable to gradually save and invest a part of the proceeds of ordinary taxation.
- (2) When no large project is in contemplation, and the fund happens to receive a large windfall from some other source than taxation, and has no particular object to which immediately to apply it to.

NOTE.—See also instructions as to minimum working balances at pages 213 and 214 of this Manual.

Imposition of taxes.

The following resolution has been issued by the Local Government with reference to the principles which should govern the imposition of taxation:—

Resolution No. 3403/XI—271E, dated September 19, 1904.

As municipal administration increases in complexity and the demand grows for progress in sanitation and for the other amenities of civic life, there is no aspect of municipal activities which more intimately affects the mass of the citizens than the system of taxation to be adopted for the provision of the necessary funds. The Municipalities Act of 1916 gives a wide choice of taxes, but it does not lay down any canons of taxation which would assist municipal boards in their consideration of this most important question. The situation is further complicated in this province by the present transition stage in the history of local taxation. The octroi system, which has been the main source of our municipal income from the commencement of Local Self-Government, has been in course of gradual abolition since the report of the Taxation Committee brought the evils attaching to it into clear relief. It is being replaced partly by less complicated systems of indirect taxation, but also largely by the steady conversion of indirect into direct

taxation. Municipal boards are, therefore, faced at the present time with new and special problems, for dealing with which their previous experience affords but little assistance; while the hostility of the mass of the people to any form of direct taxation imposes severe strain on the adherence of a board to sound economic principle.

2. Under these conditions the Local Government believes that boards may not be unwilling to accept the following statement of general principles which is suggested for their guidance. Many forms of tax are now lawful, but all are not equally expedient: and as enlightenment spreads, municipalities will have to be guided more and more closely by economic laws and the experience of other countries. It will be for them to lead and mould public opinion in fiscal policy. The Local Government has no wish to look too far ahead, or to upset such existing systems as are working well. The taxation schedules, however, in some municipalities are gravely defective, and the necessity of revision is becoming more and more apparent. Others will, in all probability, come on the anvil as public interest awakes and as the introduction of direct taxation has its meritable effect in a growing realization of the advantages and disadvantages of special systems. The Local Government does not desire to lay down any cut-and-dried rules and fully recognizes the advantages of free growth and of elasticity. Its sole purpose is to indicate the views held by Government as to the merits and dangers of individual taxes, and in some cases as to the methods of assessment which should be adopted.

3. Following the actual course of evolution in these provinces the systems of indirect taxation may first be briefly considered. The most important are octroi, terminal taxation and tolls. All these have their historical basis in the "benefit of the market" in which the producer, trader and purchaser carried on their operations in safety and under due regulation. This was in unsettled times a legitimate basis for heavy taxation, and though the payment may now be disproportionately high, the "benefit of the market" cannot be altogether set aside in the framing of municipal schemes. The taxation on this account must, however, be made to take a form more adapted to modern conditions of trade and intercourse.

4. The views of the Local Government about octroi are already well known: it has been the subject of a careful inquiry throughout these provinces which has demonstrated its effects on trade and industry, and the declared policy of the Government is the gradual extinction. In this it cannot but be co-operate whole-heartedly. The dislike of change, and the easy acceptance by many of a tax which was not directly felt, and of which a disproportionate share was paid by the inarticulate poor, make the abolition of octroi unpopular. The Local Government, however, can only persevere in the policy, in the sure belief that it is for the general good, and that future generations will see its advantages.

5. Terminal taxes are now under separate discussion, both with municipal boards and with the Government of India. Up to the present Cawnpore is the only city which has had any substantial experience of their working, and a wider basis of experience is necessary before it is possible to evolve detailed principles of general application. *These will, it is hoped, be enunciated later; but in the meantime the

*Note.—See now the principles laid down at pages 216 to 226 of the Manual

essential point for the present purpose is that this system of taxation cannot be generally applied and will be restricted to a small number of municipalities, including more especially those which are important centres of trade or industry.

6. The only other important form of indirect taxation is that of a general toll on laden vehicles and animals entering municipal limits usually supplemented by a tax on head-loads. This form of taxation is a necessary complement of terminal taxation, but may exist apart from it. More directly than octroi or terminal taxes it is a relic of the old traditional impost for the use of the market and of the approaches to it. It dates from unsettled times, before the railway system had revolutionized the conditions of transport and of trade, and is open to many objections under modern conditions. Its disadvantages are, however, not so great as to render its prohibition necessary, and a toll of this type will occasionally be recognized as a fair tax provided that—

- (a) it is low and as nearly uniform as possible;
- (b) it does not bear unfairly on through trade; and
- (c) the cost of collection is not excessive as compared with the total receipts from the tax

7. While the foregoing type of tax cannot be altogether dispensed with, however, the tendency in the municipal systems of all countries is towards the replacement of indirect by direct taxation, and India cannot be an exception to this general rule if its trade and industry are to develop freely unhampered by the disadvantages of the octroi and cognate systems. It is no longer possible to be content with a system which has been described as "imposing the tax on some one who can shift it to another in the form of increased prices, in such fashion that the apparent tax-payer knows that he is not actually paying the tax while the actual tax-payer does not know that he pays at all." Considerable progress has been made in the replacement of octroi by systems of direct taxation in the smaller municipalities of these provinces, and this change must be carried further. The octroi system must finally disappear and terminal taxation can only replace it to a very limited extent. The whole movement, however, naturally unpalatable in the first instance, is towards a more enlightened system of taxation, less hampering to trade and industry, and with fewer opportunities for the delays, difficulties and corruption attendant on the octroi system with its large staff of ill-paid officials and inevitably complicated procedure.

8. In selecting the forms of direct taxation applicable to any municipality the two cardinal principles to be observed are, first that payment for definite service rendered should be enforced wherever possible, and second, that ability to meet the balance of the municipal burden should determine the actual incidence of that burden.

Payment for services covers such taxes as the water-tax, scavenging-tax and latrine-tax; also to a certain extent the taxes on vehicles and animals. The first three of these are governed by the special provisions of sections 129 and 130 of the Municipalities Act, 1916, which lay down as a condition of the imposition that the tax must be imposed solely with the object of defraying the expenses connected with water-works, scavenging or latrines, as the case may be, and that the whole of the

income derived therefrom shall be expended solely on those objects. The principles on which these taxes are based are simple and should present few difficulties to municipal boards.

9. This is, however, not the case with another tax coming under the same category, namely, that defined under section 128 (1) (ii) as "a tax on trades and callings carried on within municipal limits and deriving special advantages from, or imposing special burdens on municipal services." There has in the past been a tendency in municipal boards to consider that any lucrative trade was a fit subject for extra taxation, more especially if it appears to have profited more than others by the abolition of octroi. Consideration of this kind should not in future be accepted as adequate grounds for the imposition of additional taxation on any special trade under this section of the Act. The grave responsibility of differentiating against individual trades should not be undertaken unless there is the clearest evidence of the special advantages which that trade derives from, or the special burden it imposes on municipal services; and the incidence of the tax should then be regulated with reference to the cost of such services rather than to the profits of the particular trades.

10. Taxation of this type and restricted by these conditions cannot, however, yield more than a small proportion of the income required for the proper maintenance of the general municipal services, and for the balance it is necessary to have recourse to systems of taxation under which the individual assessments can only bear the very roughest relation to benefits received. It is, therefore, ordinarily necessary to fall back on the second chief canon of municipal taxation, namely, that the assessment on each individual shall, as far as possible and with some necessary limitation, be in proportion to his ability to bear it. This canon involves the highest test of good municipal government: in it are included an equitable distribution between rich and poor, the taxing of the former according to their capacity and, as far as possible, easing the latter of burdens which they ought not to bear.

11. In a modern community it cannot be left to each individual member to make voluntary provision for all the essential needs of communal life. Whether the needs be the supply of water or a system of drainage or education, it is incumbent on the local authority to place some provision at the service of every member of the community whether he is able to make a proportionate contribution or not. Thus the taxes which are levied to supply the greater part of the resources of the various departments of municipal activity cannot be levied on any basis of purely economic exchange, but must be regarded as a "necessary contribution towards a public charge which must be met as a civic duty." Some basis is then necessary for the levy of such compulsory taxes, as compared with the voluntary exchange payment for municipal services; and it seems clear that the only practical basis of general municipal taxation is that of ability to pay, such ability to be measured by the actual or assumed income of individual citizens, whether singly or in corporations.

12. The only gauges available of ability to pay are visible property and ascertainable income. The most obvious form of property which is benefited by municipal activities in drainage, sanitation and communication is house property, and it is moreover to some extent a

gauge, however inexact it may be, of the circumstances of its owner. A house-tax and a tax on circumstances and property present then the first line of action in attempting to assess general municipal taxation in accordance with the canon of ability to pay.

13. House property affords a rough but tangible measure both of municipal benefits and of the occupant's capacity to pay. It may frequently be fallacious as a measure; and in areas where the houses in the mass bear notoriously no relations to the means of their occupants, it is an unsuitable tax to be imposed. In large cities, however, it is the only practical test of ability, and it is thoroughly appropriate in advancing and commercial towns where the bulk of the houses have a recognized market value. Its value as a test may be affected by exceptional circumstances, as for example, when old families live in houses which are now beyond their means, and section 140 (2) of the Act makes special provision for an equitable assessment in such cases.

14. A tax on circumstances and property may be either an alternative to a house-tax, more especially in small or decaying towns, or it may be concomitant with it. In large cities it is practically impossible to assess, as there is no standard available which can be referred to for the purpose of testing comparative assessments; but in smaller towns there is less difficulty in this regard and such a tax is often fairly applicable. Further, in towns where there are a considerable proportion of cases in which house property is a fallacious index to the circumstances of the occupiers, and a house-tax assessed at full rates would result in serious inequalities of assessment, a tax on circumstances and property would be useful to supplement a low house-tax, the inequalities of which it would thus correct.

15. As an alternative to these taxes or in addition to a house-tax recourse can be had to a general tax on trades, callings and vocations under section 128 (1) (iii) of the Act. The definition of this tax has been considerably extended in the new Act, more especially by including all employments remunerated by salaries or fees, but it would still exclude some classes of residents and more especially zamindars. This tax cannot therefore be regarded as equivalent to a tax on circumstances and property, the scope of which is wider.

16. In all taxes of the classes referred to in paragraphs 12 to 15 above, which are in the last resort taxes on income, there are certain principles the observance of which cannot be too earnestly impressed upon boards.

In the first place, a minimum assessable income must be laid down to protect the very poor. This minimum should be as high as it is possible to secure consistently with obtaining the necessary resources and avoiding excessive taxation of those who enjoy greater worldly prosperity, but in no case should it fall below an annual income of Rs. 100. In fixing it regard should also be had to the cost of collection as the cost of collecting small sums may be greater than the income realized.

Secondly, maximum is necessary for the purpose of preventing the rich being taxed out of all proportion to any possible benefits

conferred by the municipal services. It also operates as a roughly equitable solution of many of the complicated problems presented by sources of income outside the municipal area; extra-municipal income, though it cannot justly be taxed at full rates, cannot be altogether excluded from assessment without throwing an unfair burden on residents whose sources of income are within the municipal area. In the case of house-tax such maximum is automatically imposed by the rules for assessment, but in the cases of the other taxes on income it is necessary to lay down a definite limit of assessment.

Thirdly, taxation of this type should not be minutely assessed, but should be graded broadly according to capacity to pay, and more especially for the lower grades of tax-payers it is advisable to fix definite sums to be paid by the persons included in each grade. Excessive minuteness in grading also gives too much scope for harassment by the municipal subordinates. Even in the higher grades it is advisable to have fixed payments for each grade as simplifying assessments and leaving fewer openings for dishonest practices. Percentages on income may, however, be fairly accepted, and it is desirable that, subject to the fixing of a reasonable maximum, the percentage should increase for the higher grades of tax-payers.

17. Behind and above all these stands the necessity of fairness in the actual work of assessment. Unless the assessing is strictly honest and impartial, a tax good in principles becomes as bad as the worst, and municipal government demonstrates itself a failure.

The responsibility for the work of assessment rests on the members of municipal boards, and unless they see that this work is done with the most scrupulous care and disinterestedness, no liberty of appeal will avail to prevent the serious injustice which must ensue and which it is their bounden duty, as the trusted representatives of the people, to withstand.

"TERMINAL TAXES."

G. O. no 302
L.C./X1-244E.
dated September
3, 1917.

"The Government of India have now definitely formulated the principles which should govern the imposition and collection of terminal taxes in municipalities. These principles are set forth in the memorandum printed below:—

* * * *

"3. For the assistance of the board in drawing up the schedule of rates a copy is enclosed of the schedule at present in force in Cawnpore. This schedule was considered by a committee of representatives of municipal boards which met at Allahabad in 1914, and which examined the rates mainly with regard to the conditions prevailing in Cawnpore and in Agra. The committee accepted the rates as being generally fair, except that they were of opinion that the rates proposed for *ghee* and butter, yarn and thread and piece-goods were very low and could hardly be applied to municipalities which were just converting octroi into the terminal tax. They suggested that 6 annas might be a fair rate for *ghee* and butter and two annas for yarn and thread. With this modification the Cawnpore schedule may be of assistance to the board as showing

the rates and classifications considered suitable elsewhere, but the rates need not of necessity be looked upon as maximum rates. The only provision regarding maximum rates which has been laid down by the Government of India is that contained in paragraph 7 of the memorandum which states that where an article is a subject of through trade the rate should be substantially lower than the ordinary standard of octroi. The actual rates for different articles will, however, largely be determined by the rule laid down in paragraph 4 of the memorandum that the receipts from the terminal-tax and toll must not materially exceed those derived from the octroi which it supersedes.

4. With such assistance as the Cawnpore schedule may afford, and subject to the caution at the end of this paragraph, it will now be necessary for the board to send up in the form below full statistics showing the average amount of exports or imports for the last three years of all articles which it is proposed to tax and the income which would be obtained by applying the rates proposed to that average. These figures can be obtained by the board either from the railway companies or possibly from the octroi registers at the railway station barriers. The classification of articles to be taxed should, as directed in paragraph 11 of the memorandum, follow as closely as possible the railway classification of goods. This is absolutely necessary in order to facilitate the work of collection by the railway authorities. Again, in accordance with paragraph 7 of the memorandum, all articles that yield an insignificant return should be omitted and the classification should be as simple as possible in order to avoid any possibility of abuse. Some boards may prefer to impose the terminal-tax on the main staples of trade only and not to have an elaborate schedule such as that enforced in Cawnpore. And one important caution must be observed, namely, that the Local Government is not prepared to sanction, as in Cawnpore, taxes on exports and imports of the same article. As a general rule the tax should be on imports only, although there will be no objection to a tax on exports only instead of imports where the municipality is a large centre of export trade. In working out the rates for your municipality, however, the single tax should be considered in comparison with the sum of the two taxes on the same article levied in Cawnpore.

5. A terminal toll must be imposed as a complement to the terminal-tax, partly in order to avoid the evasion of the tax and also, as stated in paragraph 8 of the memorandum, to prevent, as far as possible, any prejudicial effect upon the rail-borne traffic. The classification adopted in Cawnpore is recommended for general adoption, that is to say, there should, as far as possible, be only two rates —(1) a general rate for the bulk of the traffic, and (2) a slightly lower rate for articles of too low a value to be able to bear the general rate. Any further elaboration or increase in the number of classes would merely lead to the re-introduction of octroi under another name. The same remarks apply to the tax on head-loads. The board must supply detailed statistics showing how the estimate of income from the toll is arrived at, and this can only be done by means of a census of carts, figures for which can probably be obtained from the octroi registers.

6. The board should carefully consider the propriety of exempting from the toll and tax the articles mentioned in the list of exemptions

for the Cawnpore municipality. To any exemptions which may thus be recommended there will have to be added the two provisions which the Government of India have directed in paragraph 13 of their memorandum. The Lieutenant-Governor also wishes coal, lubricating oils and machinery to be exempt in all municipalities, in view of their importance to industries. He further considers that total exemption should be prescribed for salt, opium, excisable articles and the materials for their manufacture, and all mineral oils which are shown in the imperial tariff schedule under the category of petroleum (no. 33).

7. As stated above, the total income derived from the terminal toll and tax must not materially exceed the net income derived from octroi, and in working out this latter figure the board must exclude all refunds and must also make allowance for reductions in the cost of the establishment due to the introduction of terminal taxation. It will be necessary, of course, for the board to retain most of the barriers, but the barriers of the railway station can be abolished and also the whole of the central office, as there will be no work in connection with refunds, while owing to the simplification of the toll the inspecting staff can also be considerably reduced. The income derived from the octroi on animals imported for slaughter should also be deducted, as that particular octroi will be retained or (which is perhaps the more preferable course) the income at present derived from the octroi should be obtained by an addition to the fees collected at the slaughter-house.

8. There are in several municipalities taxes imposed on particular trades and professions which are of the nature of composition for octroi, e.g., in some municipalities *gur* and *rab* are exempted from octroi and tax is imposed upon sugar manufacturers. Similarly, in other municipalities cloth is exempted from octroi and a tax imposed on cloth merchants. These taxes have as a general rule been imposed in municipalities where the refunds on account of octroi on particular articles were excessive. If the board should decide to impose a terminal tax or toll on these articles, the tax imposed upon the trades referred to should, of course, be abolished and the estimated net income derived from octroi, which is referred to in the preceding paragraph, should be increased by the net income derived from the taxes which it is proposed to abolish.

* * * *

11. Where octroi is levied in an adjoining cantonment the board should draw up their proposals in consultation with the cantonment authorities."

Memorandum of principles governing the Imposition and collection of terminal-taxes in India.

1. The tax will not be introduced in any municipality, except with the sanction of Government, who will require to be satisfied as to its necessity and furnished with reasons for its introduction, such reasons being, among others, the abnormally high cost of collection of octroi, a large proportion of refunds of octroi, a large volume of trade not taxed by octroi on account of the refunds involved, the existence of a large export trade, etc.

2. The railways concerned will in all cases be consulted by Local Governments both before the imposition of terminal taxes and when it is proposed to make any important alteration in existing taxation. The Local Governments will also, subject to similar consultation, guard against the undue exploitation of railways for the purpose of increasing municipal revenues.

3. Provided that the Local Government is satisfied as to the necessity of the tax on grounds, such as those specified in paragraph 1 above, it is competent with the concurrence of the railways concerned to extend the system in lieu of octroi, to municipalities other than those in which it is now in force. In municipalities where octroi has not previously been levied, the previous sanction of the Government of India must be obtained to the imposition of terminal taxes.

4. The tax should not necessarily be looked upon as a step towards an increasing degree of direct taxation, but may be introduced merely in order to replace octroi, provided that the receipts from the terminal tax do not materially exceed those from the octroi which it supersedes.

5. Although the tax will ordinarily be on imports only, there is no objection to the taxation of exports as well as imports in places where the municipality is a large centre of export trade.

6. The taxation of imports of salt, opium, excisable articles, including materials used in their manufacture and mineral oil, should always be kept at a low figure.

7. Although in all cases where an article is the subject of through trade the rates should be substantially lower than the ordinary standard of octroi, the tax need not necessarily be restricted to a much smaller number of articles than are ordinarily included in octroi schedules, but articles yielding an insignificant return should be omitted.

8. The scale of the tax on articles entering a municipality by road or waters need not always be approximate to that on articles entering by rail, but arrangement should be made in each case to prevent as far as possible any prejudicial effect on rail-borne traffic.

9. Refunds in the usual sense of the term will not be allowed. The duties and liabilities of the railway in respect of the assessment will be decided by arrangement between the railway and the municipality, but ordinarily the work will be checked by the Railway Audit department, subject to further check as the municipality may desire to provide at its own expense. The rectification of errors will be carried out under the orders of the municipality, the railway employees being free from liability on account of *bona fide* mistakes. All complaints and questions of refunds will be dealt with by the municipality and no responsibility will attach to the railway in these matters.

10. The rate of remuneration for the collection of the tax will be a matter for negotiation in each case between the municipality and the railway concerned.

11. The articles to be taxed should, as far as possible, be adapted to the railway classification of goods.

12. The tax will be on the weight, but will vary with the class of goods. In the case of goods carried in bulk at wagon rates, the tax should be levied on the "weight for charge" as shown in the invoice.

13. The following articles, along with such others as the Local Governments and municipalities concerned may exclude, will be exempted from the tax :—

(a) railway stores and materials which are required for use on railways, whether in constructing, maintaining or working the same and which are not removed outside the railway land boundaries, but not stores imported into municipal limits for purchase and consumption by railway employees nor stores with which the Railway Co-operative Stores are stocked for sale to members; and

(b) *Bona fide* personal luggage of passengers and household effects of railway servants transferred on duty from one station to another.

14. No tax on passengers arriving or departing by rail will be allowed except for altogether special reasons; and then only after consultation with the railway company or companies concerned and with the sanction of the Government of India.

Description of tax with schedule.

1. A tax on goods brought within municipal limits when conveyed to Cawnpore on consignment to that place by rail, river, or canal, to be levied at the rates shown in schedule A.

2. A tax on goods consigned from Cawnpore to other places and exported by rail from within municipal limits to be levied at the rates shown in schedule A.

3. A tax on head-loads and *bahngi*-loads of goods brought within municipal limits to be levied at the rate of one pice per head-load or *bahngi*-load, subject to the exemptions enumerated in schedule B, provided that no tax shall be levied on head-loads or *bahngi*-loads carried in by way of the Cawnpore cantonment.

4. In assessing the tax fractions of a maund shall be regarded as full maund.

SCHEDULE A.

At 1 pie per maund.

Bark, loose or packed ..	...	...	On import and export.
Firewood, bamboo chips or splints . .	...	...	On import only.
Surkhi ..	..	...	On import and export.

At 2 pies per maund.

Lime and chalk	} On import only.
<i>Reh</i>	..	..	..
Stones (other than ballast)	..	..	..

At 3 pies per maund.

Rice (unhusked)	} On import only.
Bran	..	..	..
<i>Mahua</i>	..	..	..
<i>Shira</i> and treacle	..	..	..
Palm leaves, matting of all kinds, except jute matting, <i>pankhas</i> .				
Empty packing cases, or crates, casks, drums and cylinders. tins, bottles and jars	..	..	..
Empty <i>kuppas</i>	

At 4 pies per maund.

Waste cotton	} On import only.
Bamboos..	

At 6 pies per maund.

Pulses and other grains	..	..	..	} On export only.
Oilseeds and cotton seeds	..	..	..
Wheat	..	..	..
Rice (husked)	..	..	..	} On import and export.
<i>Gur</i> and <i>rab</i>	..	..	..
Iron and steel (common)	..	..	..
Unginned cotton	..	..	..
Hemp, flax, tow and <i>munj</i> , <i>munj</i> and <i>ban</i> rope and string.				On import only.
Stoneware, tiles, etc. (except roofing tiles)	..			
Chemicals, class E	..	..	..
Waste-paper	..	..	..
<i>Suji</i> and flour	..	..	..
Timber	..	..	..
Articles not elsewhere specified	..	..	..

At 9 pies per maund.

Country tobacco (unmanufactured)	..			
Jute and jute goods, including jute matting	..			On import only.
Cotton waste	..	..	..
Mineral oils, excluding those which are subject to a specific rate of customs duty	..	..	..	On import and export

At 1 anna per maund.

Iron and steel (superior)	} On import only.
Hemp rope and string	..	..	..
Other sugar (excepting sugarcandy)	..	..	..

Betelnuts ..	..	..	..	1 anna on import and 6 pies on export.
Marble	On import only.

At 1 anna 3 pies per maund.

Yarn and thread	On import only.
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At 1 anna 6 pies per maund.

Country tobacco (manufactured)	} On import only.
Ginned cotton	
Chemicals, class D ..	..	..	..
Sugarcandy ..	..	..	..
Lac, stick-lac, lac dust and refuse	..	..	..
Joiner's timber ..	..	..	..
Vegetable, fish and animal oils	} 1 anna and 6 pies on import and 6 pies on export.
Eggs ..	..	..	..
All meat ..	..	..	..
Drugs and country medicines	1 anna 6 pies on im- port and 9 pies on export.

Spices (excepting the spices taxed at 4 annas per maund on import)	1 anna 6 pies on im- port and 1 anna 3 pies on export.
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At 2 annas per maund.

Chemicals, class C	} On import only.
Paper, stationery and books	
Furniture and wooden articles ..	..	..	..
Piece-goods, cotton, tents, cotton rope, <i>newar</i> , textile fabrics of all kinds, wearing apparel	..	..	..
Leather (country, common)	..	..	..
<i>Pan</i> leaves ..	..	..	..	2 annas on import and 6 pies on export.
Wool and wool yarn ..	..	..	..	2 annas on import and 9 pies on export.
Soap, candles, matches, tea, coffee, arrow- root, cornflour, wax, country confection- ery, sago, honey, <i>ramdana</i> ..	..	..	..	2 annas on import and 1 anna 3 pies on export.

Tinware, brassware, copperware, bell-metal-ware and hardware of all kinds.. 2 annas on import and 1 anna 3 pies on export.

All metals but iron, aluminium (unmanufactured) 2 annas on import and 1 anna on export.

Glass and glassware of all kinds, china and crockery 2 annas on import only.

At 2 annas 6 pies per maund.

Ghee and butter 2 annas 6 pies on import and 9 pies on export.

At 3 annas per maund.

Hide and skins On export only.

Piece-goods woollen and union ..
Imported leather and leather goods .. } On import only.
Dyes and paint }

Aluminium and aluminiumware .. 3 annas on import and 1 anna on export.

At 4 annas per maund.

Chemicals, classes A and B ..
Other drugs, narcotic and imported .. } On import only.
Piece-goods (silk) }

Groceries and dried fruits and the following species :—

Cardamoms, jaiphal, jawitri, asafoetida, zera, clove, pepper, saffren and cutch ..
Oilman's stores and European confectioneries .. } annas on import and 1 anna 3 pies on export.

At 8 annas per maund.

Haberdashery, millinery, drapery, water-proof goods, tinsel and lace ..
Fancy goods } On import only.
Cigars and cigarettes (excluding bidis) and imported tobacco }

At 1 rupee per maund.

Perfumery and essential oils On import only.

List of exempted articles as regards both import and export.

1. All separate consignments by rail less than 15 seers in weight.
2. All parcels imported and despatched through the Post Office.
3. The personal luggage of railway passengers booked as luggage or carried free on railway passenger train.
4. All articles the property of Government, or imported or exported on behalf of the Government.
5. The luggage of circus or theatrical companies or of travelling exhibitions.
6. Newspapers packed.
7. Bullion, bank notes, coins, silver and gold in any form, precious stones and jewellery.
8. Arms and ammunition, including all guns, rifles, pistols, revolvers, swords, daggers, cartridges, bullets, powders, percussion caps and empty cartridge cases. Also detonators, fuses for use with explosives, fog signals and all explosives.
9. Opium and all articles subject to *abkari* duty, such as country and foreign liquor, *charas*, *ganja*, *bharg*, toddy, *tari*, *sundhi*, alcohol, methylated spirits, ale and beer.
10. Vegetables of all kinds.
11. All lubricating oils
12. *Dahl*.
13. *Karbi*, *bhoosa*, grass for thatching or fodder, hay, chaff and all fodder and cattle foods not specifically enumerated in the schedule.
14. *Uplas kandas*.
15. Ashes, cinders, gravel, sand, earth, clay.
16. Coal, coke, patent fuels.
17. Salt.
18. Water.
19. Human ashes.
20. Ballast and *hankar*.
21. Machinery.
22. Bricks of all kinds.
23. Samples imported by *bona fide* commercial travellers.
24. Manure.
25. Roofing tiles.

SCHEDULE B.

No tax shall be levied on head-loads or *bahngi*-loads of the following articles :-

(1) Lime.

(2) *Reh*.

(3) *...*

- (4) Chalk.
- (5) Stones other than ballast.
- (6) Firewood.
- (7) Bamboo chips or splints.
- (8) Bark.
- (9) Articles which are exempted under Schedule A, including all separate consignments by rail less than 15 seers in weight.
- (10) The camp equipage of officers on tour.
- (11) Clay chatties and earthenware generally.
- (12) Tiles.
- (13) Laundry articles (clothing, soiled or washed).
- (14) Fishing nets and baskets.

Description of the tax.

A tax on vehicles loaded with goods and on loaded pack animals entering the municipality, except by way of the Cawnpore Cantonment, to be levied at the rates and subject to the exceptions noted below:—

	As p.
(1) Loaded pack animal	1 0
(2) " bullock cart with one bullock	3 0
(3) " " " two bullocks	6 0
(4) " " " three " "	9 0
(5) " " " four " "	12 0
(6) " hand-cart or <i>thela</i>	4 0

Provided that on animals or carts laden with lime, *reh*, *surkhi*, chalk, stones (other than ballast), firewood, bamboo chips or splints and bark the following rates only shall be levied:—

	As p.
(1) Loaded pack animal	0 6
(2) " bullock cart with one bullock	1 3
(3) " " " two bullocks	2 3
(4) " " " three " "	3 6
(5) " " " four " "	4 6
(6) " hand cart or <i>thela</i>	1 6

No tax shall be levied on pack animals or vehicles laden solely with the following articles:—

- (1) Articles which are exempted under Schedule A of the terminal tax imposed by notification no. 2414/XI—257-E., dated December 15, 1915
- (2) The camp equipage of officers on tour
- (3) Clay chatties and earthenware generally.
- (4) Tiles.
- (5) Laundry articles (clothing, soiled or washed).

NOTE.—For rules for the assessment and collection of terminal tax and tolls see pages 283 to 330.

In submitting proposals for the imposition of a terminal tax and toll in the municipality statistics of exports and imports of the articles on which the tax is to be levied, together with the present (if any) and anticipated revenue under each head, should be furnished by boards in the form below:—

[illegible]

Boards are required to rigidly observe the procedure prescribed in sections 131 to 135 of the Act for the imposition of taxation; neglect of any of the steps prescribed by those sections must inevitably lead to delay in sanctioning the proposals made and to much unnecessary correspondence.

It should be carefully noted also that the imposition of a tax and the regulation of its assessment and collection are totally different matters; and they should be clearly distinguished. The rate or rates at which a tax is levied, the date of its imposition, the persons liable to the tax are matters dealt with in the notification imposing the tax; they should not be recapitulated in the rules for its assessment and collection. See also note on section 131 of the Act.

Tax on trades, callings and vocations.

With reference to the powers of sanction conferred on Commissioners under section 133 of the Act, the Government of India desire that no tax on trades, callings and vocations, including all employments remunerated by salary or fees, under section 128 (1) (iii) should be imposed without a previous reference to them. All new proposals of this nature must therefore be submitted individually to the Local Government for consideration and orders before they are sanctioned.

G. O.
XI—40
July 2

Exemption from taxation.

For the powers of exempting from taxation possessed by board see section 157 of the Act.

Under section 327 of the Act, the Local Government has delegated to Commissioners of divisions, the power to confirm under sub-section (2) of section 157, special resolutions of boards of the cities within their respective jurisdictions exempting from the payment of a tax or any portion of a tax imposed under the Act any person or class of persons or any property or description of property

Notif.
908/XI
dated

In the matter of the liability of Indian Chiefs to pay municipal rates and taxes the Government of India have ruled that, when such Chiefs resort to a station either in the hills or the plains for their own pleasure or convenience, there shall be no exemption made in their favour from liability to pay municipal rates and taxes

Gover.
India's
dated 1
1890.

But when Indian Chiefs travel through British territory, or visit stations for reasons of ceremony or business, or are invited by the Viceroy or Governor of the presidency, the practice hitherto in force of granting exemption or, when necessary, paying the duties incurred on behalf of a Chief, will be continued

Composition for taxes.

In taking action under section 156 of the Act boards must observe the following rules —

With reference to sections 153 and 156.

1 Resolutions passed by the board under section 156 of the Act shall state specifically the persons, or classes of persons, in respect of whom permission to compound for the tax or taxes referred to therein is to be granted.

Notif.
1906/X
dated J

2. The board shall also specify the period for which the permission to compound is granted; but, except for special reasons to be approved of by the Government, such period shall not in any case exceed one year.

3. The board may, at any time, by a similar resolution, for reasonable cause, withdraw the permission to compound, after due notice given to the persons or class of persons affected thereby.

4. The basis of composition in the case of octroi shall ordinarily be the estimated gross imports of the compounder, who shall be at liberty to claim refunds on his exports. But in the case of a well-known and respectable retail trader, the board may base the composition on his net imports, that is, on the difference between the amount of goods imported by him and the amount of goods exported by him during the year: provided that he executes a formal undertaking not to claim refunds on his exports.

Taxation of railways.

A municipal board has no power to levy any of its taxes from a railway company until the Governor General in Council has notified, under section 135 (1), Indian Railways Act, 1890, that the railway company is liable to pay the particular tax. When a board wishes to levy a tax from a railway company, an application for sanction must be submitted to the Commissioner of the division explaining clearly the amount of the tax to be demanded and the direct or indirect services which justify the imposition of the particular tax on the railway administration.

G. O. no. 1345/ XI—I. O., dated May 3, 1902.

NOTE.—A municipal tax on houses and buildings should not be levied on those portions of railway premises (such as passenger stations, platforms and waiting rooms) which are chiefly maintained for the convenience of the public and are not directly associated with the profits of the administration. The tax should be restricted to buildings used for office or residential purposes and to goods sheds and other adjuncts of the goods traffic.

Govt. of India, P. W. D., resolution no. 481-R.T., dated August 17, 1894.

Should any railway administration consider that any particular tax, or its assessment, is unreasonable or disproportionate to the services rendered, it can make an application for the revision of such tax or assessment direct to the Commissioner of the division in which the tax is levied, who has been appointed under section 135, sub-section (2), of the Indian Railways Act, 1890, to inquire specially into all the circumstances of the case and determine, in communication with the contending parties, the sum, if any, which should be paid.

The following extracts from a letter no. 20-R.T., dated January 7, 1901, of the Government of India, Public Works department, are published for general information:—

"The question of the taxing of . . . municipalities having been referred to a sub-committee by . . . 1899 a memorandum was drawn up on the subject a . . . made:—
(1) That the taxes, if any, or . . . upon railway administrations or comm . . . and for services rendered, and that where . . . not be competent for municipal authorities . . ."

- (2) That municipal authorities should not be empowered to so extend their boundaries as to include railway premises against the expressed views of the railway administration; and that a self-contained railway colony with a municipal committee and sanitary arrangements of its own should not be brought within the boundaries of the local municipality without the consent of the railway administration.

* * * * *

In connexion with the question thus brought forward for the consideration of the Government of India, I am directed to briefly refer to the laws and rules which govern the taxation of railway administrations by municipalities and other local authorities and to explain the principles on which they are based.

* * * * *

In making this provision [viz., section 135 (1), Indian Railways Act, 1890] the object of the Legislature was not to relieve railway administrations altogether from liability to local taxation but to obtain control over the demands on railway administrations by municipalities and other local authorities. It is necessary to see that railway administrations are not unfairly exploited for the benefit of local authorities. But there is no reason why they should not pay for such specific services in the shape of water supply, scavenging, etc., as may be actually rendered, nor why they should not, like other holders of property within the areas administered by the various local authorities, bear their fair share of the general taxation imposed for purposes by which they directly or indirectly benefit.

* * * * *

Returning to the points specified by the sub-committee two recommendations are made under (1), viz. —

- (1) that the taxes, if any, imposed by municipal authorities upon railway administrations or communities should be in proportion to, and for, services rendered; and
- (2) that where no services are rendered, it should not be competent for municipal authorities to enforce taxation.

As regards (1), if a railway administration considers any tax disproportionate to the services rendered the procedure laid down in paragraph 2 of Public Works department resolution no. 434-H.F., dated August 17, 1891, should be followed.

As regards (2), the case quoted in paragraph 4 of the memorandum shows that if a specific tax is imposed without any service being rendered and there are no general reasons for the imposition of the tax, exemption can be obtained as in the case referred to. The recommendation under (2) would do for railways and railway colonies what is not done for Government buildings or communities of Government servants in the European quarters of a civil station. It is to be observed, however, that no new area can be included in a municipality without prior publication of a notice and that on the publication of any notice indicating an intention to include railway premises within a municipality, it is open to the railway administration concerned to lodge an objection with the Local Government, the due consideration of which is provided for in the local laws.

In connexion with this question I am to refer to two cases in which, proposals to include the railway premises within municipal areas were withdrawn in favour of an alternative arrangement by which the railway administrations undertook to pay certain annual subsidies to municipalities.

The Governor General in Council has declared the following railway administrations liable to pay the municipal taxes shown in the attached schedule :—

Oudh and Rohilkhand State Railway

Benares municipality	..	.	House-tax and water-rate.
Allahabad do.	.	..	Ditto.
Cawnpore do.	..	.	Ditto
Lucknow do.	..	.	Water-rate and wheel-tax
Unao do.	..	.	House-tax.

(Government of India, Railway department notification no. 27, dated January 16, 1913, as amended by notification no. 275/F/16, dated June 20, 1916)

Satapur municipality	House-tax.
(Government of India, Railway department, notification no. 312, dated December 8, 1914.)	
Sultanpur municipality	House-tax.
(Government of India, Railway department, notification no. 3366-G., dated December 16, 1915.)	
Moradabad municipality	Tax on buildings and lands.
(Government of India, Railway department, notification no. 206-F./18, dated July 19, 1918.)	

Great Indian Peninsula Railway.

Cawnpore municipality	House-tax and water-rate.
Orai do.	House-tax.
Agra do.	Water-rate and house-tax.
Jhansi do.	House-tax

(Government of India, Railway department, notification no. 121, dated May 13, 1914, as amended by notification no. 73-F., dated February 21, 1916, and notification no. 275F-16., dated June 20, 1916.)

Rohilkhand and Kumaun Railway.

Bareilly municipality	House-tax.
Moradabad do.	Conservancy tax and tax on buildings and lands.
Haldwani notified area	House-tax
(Government of India, Railway department, notification no. 28, dated January 10, 1913, and notification no. 206-F./18, dated July 19, 1918.)	
Lakhimpur municipality	House-tax.
(Government of India, Railway department, notification no. 102, dated July 28, 1914)	
Satapur municipality	House-tax.
(Government of India, Railway department, notification no. 312, dated December 8, 1914.)	

Bengal and North-Western Railway.

Benares municipality	House-tax and water-rate.
(Government of India, Railway department, notification no. 220, dated August 21, 1911, as amended by notification no. 23, dated January 16, 1913.)	

Bombay, Baroda and Central India Railway.

Cawnpore municipality	Tax on houses, buildings and lands and water-rate.
(Government of India, Railway department, notification no. 394, dated December 19, 1914, as amended by notification no. 275F-16., dated June 20, 1916.)	
Agra municipality	Tax on houses, buildings and lands.

(Government of India, Railway department, notification no. 73-F., dated February 21, 1916, as amended by notification no. 13F-16, dated January 8, 1919.)

East Indian Railway.

Allahabad municipality	House-tax and water-rate.
Cawnpore do.	Ditto.
Agra do.	Water-rate and house-tax.

(Government of India, Railway department, notification no. 225, dated August 24, 1911, as amended by notification no. 23, dated January 16, 1913, no. 275-F./16, dated June 20, 1916, and notification no. 73-F., dated February 21, 1916.)

Lucknow municipality	House-tax.
(Government of India, Railway department, notification no. 5770F, dated May 15, 1939.)	

CHAPTER IV.

BUDGETS, MONTHLY ACCOUNT, ANNUAL REPORTS, CHANNEL OF CORRESPONDENCE.

Budget Rules.

NOTE.—See O. O. no. 1882/XI—10H., dated July 4, 1916

With reference to section 95 (f), (g) and (h).

1. The budget shall be drawn up in form A attached to these rules.

2. The budget shall be accompanied by a list in form B showing the original works which the board proposes to execute during the year and the other particulars referred to in the said form, and this list shall be deemed to form part of the budget.

A copy of the budget estimate shall be available in the board's office for the inspection of members at least one week before the date fixed for the meeting to consider and sanction the budget.

3. Before December 1 in each year the Chairman shall also prepare schedules of the following estimates for the year commencing on April 1 next following :

- (1) Water supply receipts and expenditure.
- (2) Electric supply receipts and expenditure
- (3) Drainage and sewerage receipts and expenditure.
- (4) Public Works receipts and expenditure.
- (5) Lighting (other than electric) expenditure.

The schedules shall be in the appended forms and shall be compiled on the basis of the budget for the current year, all anticipated changes being explained in notes attached to the schedules. The Chairman shall forward the schedules to the Superintending Engineer, Public Health Engineering Department, so as to reach him by December 20 and the Superintending Engineer shall return them with his remarks by January 30. The Chairman shall place the schedules before the board for consideration at the same time as the budget and the board shall consider and pass a resolution upon any point on which the remarks of the Superintending Engineer suggest a change in the budget proposals.

4. The budget shall be considered and sanctioned by the board at a meeting to be held before the 15th of March, except

Notifi
4000/X
dated
1916 a
XI—1
Febru
1919.

Notifi
659/XI
dated
23, 193

Notifi
4718/X
dated
1933.

in the case of indebted boards with respect to which an order has been passed under section 102 when the meeting shall be held before February 15.

Notification no.
659/XI—345-29,
dated February
25, 1931.

5. The chairman shall cause a copy of the sanctioned budget to be published in a local newspaper, or if there be no newspaper published locally, he shall send a copy of the budget for publication to any newspaper or newspapers designated in this behalf by the local Government.

6. When the budget of an indebted board in respect of which an order has been passed under section 102 has been sanctioned by the Commissioner, the board shall not make a transfer from the closing balance or make any transfer to meet an increase in charges of a recurring nature or vary the appropriations entered in form B without the previous sanction of the Commissioner.

7. The revised budget shall be drawn up in form A with the following modifications :

- (i) Column 3 shall contain the actuals for the last financial year of which the accounts have been made up;
- (ii) column 4 shall contain the original estimate for the current year in which the revised budget is prepared;
- (iii) column 5 shall contain the actuals of the current year up to the end of the last month for which they may be complete;
- (iv) column 6 shall contain the revised estimate.

WATER SUPPLY:

SCHEDULE NO. 1.

MUNICIPAL BOARD

For the year 193 -193

Heads and items	Last completed year	Current year			Budget year.	Remarks
	Actuals	Estimate	Actuals for first six months	Revised estimate	Budget estimate	
	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.						
<i>A.—Water-rate</i>						
<i>B.—Water revenue other than taxation</i>						
1. Ferrule ratings						
2. Sale of water by meters ..						
3. Rent of meters						
4. Other receipts						
<i>C.—Credits for water</i>						
1. From municipal charges ..						
2. For building purposes ..						
3. For charitable institutions, schools, etc., free or at reduced rates.						
<i>D.—Other receipts</i>						
Total, Receipts ..						
EXPENDITURE						
<i>A.—Water supply capital outlay.</i>						
NOTE. —The nature of the capital expenditure should be indicated, i.e. whether it is required for renewals or extensions.						
<i>B.—Water supply maintenance</i>						
1. Establishment—						
(a) Engineers						
(b) Mechanics and drivers ..						
(c) Clerical staff						
(d) Menial staff						
(e) Office contingencies ..						
(f) Rent						
(g) Workshops						
2. Supplies—						
(a) Fuel						
(b) Power supply						
(c) Lubricants						
(d) Waste						
(e) Packing						
(f) Stores						
3. Repairs and maintenance—						
(a) River training						
(b) Channels and wells ..						
(c) Settling tanks						
(d) Filter beds						
(e) Purchase of sand						
(f) Alumina ferric compound ..						
(g) Chlorinating chemicals ..						
(h) Distribution mains and fittings						
(i) Standposts and hydrants ..						
(j) Meters						
(k) Buildings						
(l) Machinery						
(m) Tools and plants						
4. Other charges—						
(a) Water analysis						
(b) Canal Department dues ..						
(c) Miscellaneous						
Total of B.—Maintenance ..						
5. Repayment of loan charges (with interest).						
6. Credit to municipal electric supply for power.						
Total, charges ..						

ELECTRIC SUPPLY

SCHEDULE NO. 2

MUNICIPAL BOARD

For the year 193 - 193

Heads and items	Last completed year	Current year			Budget year	Remarks
	Actuals	Estimate	Actuals for first six months	Revised estimate	Budget estimate	
RECEIPTS						
	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>A.—Supply rating revenue inside municipal area</i>						
(a) Power					
(b) Lighting and fans					
(c) Contract lighting					
(d) Heating					
(e) Meter rent					
<i>B.—Supply rating revenue, outside municipal area.</i>						
(a) Power					
(b) Lighting and fans					
(c) Contract lighting					
(d) Heating					
(e) Meter rent					
(f) Bulk rate					
<i>C.—Credit for power used for municipal purposes.</i>						
(a) Public lighting					
(b) Water-supply pumping					
(c) Sewage pumping					
(d) Heating					
(e) Other purposes					
Total, Receipts					
EXPENDITURE						
<i>A.—Electric supply capital outlay</i>						
NOTE.—The nature of the capital expenditure should be indicated, i.e., whether it is required for renewals or extensions.						
<i>B.—Electric supply maintenance</i>						
1. Establishment					
(a) Engineers					
(b) Mechanics and drivers					
(c) Workshops					
(d) Distribution					
(e) Clerical staff					
(f) Menial staff					
(g) Office contingencies					
(h) Rent					
2. Supplies oil, waste and petty stores.					
3. Repairs					
(a) Machinery					
(b) Pipe line					
(c) Overhead lines					
(d) Buildings					
4. Miscellaneous charges					
(a) Supply to staff quarters and municipal offices.					
(b) Other charges					
Total B.—Maintenance					
5. Credit to municipal water supply for water.					
6.					

DRAINAGE AND SEWAGE DISPOSAL

SCHEDULE NO. 3

MUNICIPAL BOARD

For the year 193 -193

Heads and items	Last completed year	Current year			Budget year	Remarks
	Actuals	Estimate	Actuals for first six months	Revised estimate	Budget estimate	
	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.						
(a) Sewage farms					
(b) Sale of sewage					
(c) Sale of sludge					
(d) Sale of manure					
EXPENDITURE.						
<i>A.—Drainage capital outlay.</i>						
NOTE.—The nature of the capital expenditure should be indicated, i.e., whether it is required for renewals or extensions.						
<i>B.—Drainage maintenance</i>						
1. Establishment—						
(a) Engineers					
(b) Mechanics and drivers					
(c) Labour gangs					
(d) Clerical staff					
(e) Menial staff					
(f) Office contingencies					
(g) Rent					
2. Supplies—						
(a) Fuel					
(b) Power supply					
(c) Lubricants					
(d) Waste					
(e) Packing					
(f) Petty stores					
3. Repairs and maintenance—						
(a) Repairs to machinery					
(b) Repairs to buildings					
(c) Main sewers					
(d) Street drains					
(e) Pail depots					
(f) Storm channels					
(g) Cost of water for flushing					
Total B.—Drainage maintenance					
<i>C.—Sewage disposal.</i>						
(a) Farm establishment					
(b) Repairs to distributaries					
(c) Cartage of night soil					
(d) Clearing and cartage of gully pits and detritus pits and other charges.	..					
Total C.—Sewage disposal					
Repayment of loan charges (with interest).	..					
Total Charges					

PUBLIC WORKS

SCHEDULE NO. 4

MUNICIPAL BOARD

For the year 193 - 193

Heads and items	Last completed year	Current year			Budget year	Remarks
	Actuals	Estimate	Actuals for first six months	Revised estimate	Budget estimate	
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Loans funds						
(b) Grants						
(c) Municipal funds						
EXPENDITURE.						
A.—Capital outlay—						
NOTE.—The nature of the Capital expenditure should be indicated, i.e. whether it is required for renewals or extensions.						
(a) Roads						
(b) Buildings						
B.—Maintenance—						
1. Establishment—						
(a) Engineers						
(b) Engineering subordinates and craftsmen.						
(c) Clerical staff						
(d) Menials						
(e) Labour gangs						
(f) Office contingencies						
2. Roads—						
(a) Annual repairs						
(b) Special repairs						
(c) Cost of water used for road watering.						
3. Buildings and Parks—						
(a) Annual repairs						
(b) Special repairs						
4. Tools and Plant						
5. Stores						
Total of B—Maintenance						
Repayment of loan charges (with interest).						
Total, Charges						

LIGHTING (OTHER THAN ELECTRIC).

SCHEDULE NO. 5

_____ MUNICIPAL BOARD

For the year 193 -193

Heads and items	Last comple- ted year	Current year			Budget year	Remarks.
	Actuals	Esti- mate	Actuals for first six months	Revised esti- mate	Budget esti- mate	
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Capital Outlay—						
NOTE.—The nature of the Capital ex- penditure should be indicated, i.e., whether it is required for renewals or extensions.						
B.—Maintenance—						
(a) Purchase of oil and wicks ..						
(b) Establishment ..						
(c) Repairs ..						
(d) Miscellaneous charges ..						

FORM A.
BUDGET STATEMENT.

(19 19 .)

Approximate estimate of income and expenditure, Municipality of—
Population—

ESTIMATED INCOME.

Number of item.	Heads of income.	Actuals of past year.	Estimate of current year.	Actuals for first six months of 19 -19 .	Estimate of 19 -19 .
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	BY BALANCE IN HAND AT CLOSE OF LAST YEAR, MUNICIPAL RATES AND TAXES.				
2	Octroi* ..				
3	Tax on the annual value of buildings and land				
4	Tax on animals and vehicles:				
	(a) Tax on vehicles and other conveyances and on boats				
	(b) Tax on dogs				
	(c) Tax on animals used for riding, driving, etc.				
5	Tax on trades, callings and vocations:				
	(a) Tax on trades, callings and vocations.				
	(b) Tax on special trades and callings.				
6	Tolls (on roads and ferries)				
7	Water-tax				
8	Lighting rate				
9	Conservancy (including scavenging and latrine) taxes.				
10	Other taxes†				
10(a)	.. ..			
10(b)	.. ..			
11	Total, Rates and Taxes ..				
	Carried over ..				

*Gross receipts Rs.

. Refunds Rs.

. Net receipts Rs.

NOTE.—The amount expended in octroi refunds will not be inserted on the expenditure side of form A. Net receipts will be entered at item 2 on the income side. The net receipts will be determined by reference to the Jinswara (Forms 10 and 5) compiled at the head octroi office. Comparison will at the same time be made with the net octroi income determined by deducting refunds from gross income in the classified abstract, an explanation being given where necessary of the discrepancy between the figures arrived at by these two methods.

†To be specified in detail, e.g., tax on circumstances and property, pilgrim tax, etc., in as many columns as may be necessary.

Number of item.	Heads of income.	Actuals of past year.	Estimate of current year.	Actuals for first six months of 19-20.	Estimate of 19-20.
1	2	3	4	5	6
	Brought forward ..	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES).				
	From Government.				
30	For general purposes				
31	For educational purposes				
32	For medical purposes				
	From local funds.				
33	For general purposes				
34	For educational purposes				
35	For medical purposes				
	From other sources.				
36	For general purposes				
37	For educational purposes				
38	For medical purposes				
39	Total ..				
	MISCELLANEOUS—				
40	Recoveries on account of services rendered to private individuals.				
41	Other items				
42	Total ..				
43	TOTAL INCOME OF YEAR EXCLUDING OPENING BALANCE EXTRAORDINARY AND DEBT				
44	Sale-proceeds of Government securities and withdrawals from savings banks.				
45	Loans. { From Government				
46	{ Raised in the open market				
47	Realizations of sinking fund for repayment of loans.				
	Total ..				
	Carried over ..				

Number of item.	Heads of income.	Actuals of past year.	Estimate of current year.	Actuals for first six months of months of 19 -19 .	Estimate of 19 -19 .
	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Brought forward ..				
48	} Advances .. { Permanent ..				
49					
50	Deposits				
51	Total ..				
*52	TOTAL RECEIPTS EXCLUDING OPENING BALANCE				
†53	TOTAL RECEIPTS INCLUDING OPENING BALANCE				
54	Incidence of taxation (item 11) per head of population.				
55	Incidence of income (item 43) per head of population.				

*Should show the totals of items 43 and 51.

†

Ditto

1 and 52.

ESTIMATED EXPENDITURE.

Number of item.	Heads of expenditure.	Actuals of past year.	Estimate of current year.	Actuals for first six months of 19-19.	Estimate of 19-19.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	GENERAL ADMINISTRATION AND COLLECTION CHARGES.				
1	General administration (office establishment, inspection, honorary magistrate's establishment, etc.).				
2	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, etc.).				
3	Collection of tolls on roads and ferries ..				
4	Survey of land				
5	Refunds (other than octroi)				
6	Pensions and gratuities				
7	Annuities				
	Total ..				
	PUBLIC SAFETY—				
8	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.).				
9	Lighting (establishment, purchase of lamps, oil, repairs, etc.).				
10	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts).				
11	Rewards for destruction of wild animals and snakes.				
	Total ..				
	PUBLIC HEALTH AND CONVENIENCE—				
12	Drainage and Water-supply. { Capital outlay				
13	{ Establishment, repairs, etc.				
14	{ Capital outlay				
15	{ Establishment, repairs, etc.				
16	Conservancy (including road-cleaning and watering and latrines)—				
	(a) Subordinate establishment				
	(b) Cost and feed of live-stock				
	(c) Plant and contingencies				
	(d) Road-watering				
17	Charges on account of health officers and sanitary inspectors.				
18	Hospitals and dispensaries				
19	Plague charges				
20	Vaccination				
	Carried over ..				

Number of item.	Heads of expenditure.	Actuals of past year.	Estimate of current year.	Actuals for first six months of 19-19	Estimate of 19-19
1	2	3	4	5	6
	Brought forward ..	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
21	Other sanitary requirements ..	..		
22	Markets and slaughter-houses ..	..		
23	Pounds ..	..		
24	Dak bungalows and stais ..	..		
25	Arboriculture, public gardens, and experimental cultivation.	..			
26	Veterinary charges ..	..		
27	Registration of births and deaths ..	..		
28	Public Works. { Establishment ..	..		
29	{ Buildings ..	..		
30	{ Roads ..	..		
31	{ Stores ..	..		
	Total ..				
	PUBLIC INSTRUCTION—				
32	Schools and Colleges ..	..		
32(a)	Construction and repair of school buildings ..	..		
32(b)	Compensation and purchase of land on account of schools.	..			
33	Contributions ..	..		
34	Libraries, museums, menageries, etc. ..	..		
35	Total ..	..		
	CONTRIBUTIONS—				
36	For general purposes ..	..		
	MISCELLANEOUS—				
37	Interest on loans. { Interest due on account of previous year.	..			
38	{ Interest due on account of current year.	..			
39	Discount ..	..		
40	Actual cost of work done for private individuals.	..			
41	Printing charges ..	..		
41(a)	Other items. { Law charges ..	..		
41(b)	{ Provident fund ..	..		
41(c)	{ Government share of nazul proceeds ..	..		
41(d)	{ Rents ..	..		
41(e)	{ Fairs ..	..		
41(f)	{ Miscellaneous ..	..		
42	Total ..	..		
43	Total ..	..		
44	TOTAL EXPENDITURE ..	..		
	Carried over ..				

*The cost of the whole of the engineering establishment not entertained exclusively for a particular department or work should be shown against item 28. In cases, however, where an engineer is entertained entirely for any particular purpose his pay should be debited to that head (G. O. no. 4668/XI—10-II, dated November 23, 1916).

†Contribution should be classified according to the object for which they are made e.g., for schools under public instruction, etc. Contributions, not made for any particular purpose or for a purpose for which no separate head is provided, should be charged under this head.

Number of item.	Heads of expenditure.	Actuals of past year.	Estimate of current year.	Actuals of first six months of 19-10	Estimate of 19-10
1	2	3	4	5	6
	Brought forward ..	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	EXTRAORDINARY AND DEBT—				
45	Investment. { In securities (other than for sinking funds),				
46	{ In savings bank				
47	Payments to sinking fund				
48	Repayment of loans				
49	Advances. { Permanent				
50	{ Other				
51	Deposits				
52	Total				
*53	TOTAL DISBURSEMENTS				
	BALANCE—				
†54	Deposits				
55	Actual balance				
56	Total				
†57	GRAND TOTAL				
58	Invested funds				
59	Permanent advances				

*Should show the total of items 44 and 52.

† Ditto 53 and 56.

G. O. no. 825/
XI—19.H., dated
November 1,
1919.

†The amounts outstanding on uncashed cheques at the close of the year should not be shown against item 54; but ample note of such cheques should be made at the foot of the statement.

Signature of Executive Officer
Secretary

Signature of Chairman

Dated the 193 .

three years. It shall then be assumed that the board has, on the 1st April, a balance equal to the normal expenditure of the month, and it shall be calculated what the balances would be throughout the financial years, starting from this assumed figure and adding the normal income and subtracting the normal expenditure of each month in turn. If it is found that this calculation results in any month or months in a deficit the amount of the largest deficit shall be added to the assumed opening balance (viz., the average expenditure for April), and the total of these two sums shall be taken as the minimum working balance. If there is no deficit in any month the average expenditure for April shall be taken as the minimum balance. The balance so fixed is the minimum with which the board must budget to close each financial year, and which it must arrange to have actually in hand on the 31st March. It is unnecessary to prescribe minima for other months of the year, but boards should compile a table of monthly balances working forward from the prescribed balance by addition and subtraction of normal income and expenditure, a comparison of which with actuals will be a useful indication of their financial position.

(b) In order to provide against financial fluctuations due to bad seasons, the Commissioner shall select for each municipality a year the financial conditions of which are in his opinion the most unfavourable that are likely to recur. The income and expenditure of that year shall be compared with the normal adopted for the calculation prescribed in clause (a), and the board shall be required in addition to the working balance referred to in that clause to hold a reserve balance equal to the amount by which the net financial result of the selected year (expenditure compared with income) is worse than the normal.

(c) The amount fixed by the Commissioner under clauses (a) and (b) may be altered by him whenever he sees fit, and shall be reconsidered and fixed anew by him at least once in five years and whenever a board raises a loan.

Submission of budgets to Government officers.

The Local Government is pleased, in exercise of the powers conferred by sub-section (2) of section 99 of the United Provinces Municipalities Act, 1916, to direct that a copy of the budget sanctioned by the board shall be submitted to the Commissioner and to the District Magistrate, and that copies of the budget estimates for the maintenance of water-works or drainage works shall be submitted to the Superintending Engineer, Public Health Department.

With reference to section 95 (e).

Monthly account.

1. At the close of each month a statement shall be prepared under the signature of the executive officer or secretary and of the chairman showing the progressive income and expenditure of the board and shall be laid before the board.

G. O. no. 1860/
XI—10-H., dated
July 3, 1916

Notification no.
4090 XI—10-H.,
dated October 4,
1916.

2. The statement shall be drawn up in form A prescribed for the budget with the following modifications:

- (i) column 3 shall contain the budget estimate for the current year (column 6 of budget form);
- (ii) column 4 shall contain the actuals (of income and expenditure) up to the end of the month preceding that for which the statement is prepared;
- (iii) column 5 shall contain the actuals (of income and expenditure) for the month for which the statement is prepared;
- (iv) column 6 shall contain the totals of columns 4 and 5;
- (v) a column 7 shall be added containing the actuals (of income or expenditure) for the corresponding period of the preceding year.

With reference to section 95 (i).

Annual Administration Report and Sanitary Report.

1. The board shall annually, on or before the 15th of May, submit a report on its administration, income, and expenditure for the year ending on the 31st of March preceding. The report shall, in the case of cities, of municipalities having a population of 50,000 or more inhabitants, and of other municipalities of which the District Magistrate is the chairman, be submitted for review to the Commissioner; in other cases the report shall be submitted for review to the District Magistrate either direct or through the sub-divisional officer as the District Magistrate may in each case prescribe. This report shall, except in the case of an outlying or unimportant municipality, be submitted in print; and the length of the narrative portion shall not exceed the following limits—

Notification no.
4000/XI—10-H.,
dated October 4,
1916.

(1) for a city—20 printed pages,

(2) for other municipalities—10 printed pages;

with four additional pages for the note (if any) by the municipal engineer on water-works and sewerage works. Three copies of the report shall be submitted, unless it is in manuscript, in which case two copies only shall be submitted.

2. The report shall be accompanied by the following statements, and by the appendices A, B and BB annexed to these rules:

Notification no.
1797/XI—781-E.,
dated July 25,
1924.

(1) A statement showing the income and expenditure during the year in form A prescribed for the budget with the following modifications—

- (i) column 3 shall contain the actuals (of income and expenditure) of the previous year;

- (ii) column 4 shall contain the budget estimate for the current year;
- (iii) column 5 shall contain the actuals (of income and expenditure) for the current year;
- (iv) column 6 shall be omitted.

This statement shall be accompanied by a certificate signed by the treasury officer showing the amount at the credit of the board in the treasury at the close of the year and a list showing the outstanding sums which could not be paid within the year, with an explanation of the same in the body of the report.

- (2) A statement of expenditure on original works in form B prescribed for the budget with the following modifications :

- (i) column 4 shall contain the amount expended in the previous year;
- (ii) column 6 shall contain the amount expended during the year of report;
- (iii) a column 7 shall be added for remarks.

- (3) An octroi statement in the form appended.

3. Along with the annual administration report the board shall submit to the Commissioner or the District Magistrate as the case may be—

- (1) a report on the sanitary condition of the municipality for the year ending on the 31st of March preceding, drawn up in the form annexed to these rules, and countersigned by the board's health officer or medical officer of health.
- (2) in municipalities where water-works and sewers have been constructed, a brief note by the engineer in charge of the works on the expenditure incurred and on the condition of the works, together with two appendices in the forms C and D annexed to these rules. When such works are under construction the progress made should be reported in addition to the information mentioned above;
- (3) a statement in the form shown in appendix E of the expenditure from loans or non-recurring grants received from Government.

4. The annual administration report and the statements and appendices accompanying it shall be considered and passed by the board by special resolution at a meeting to be held between the 1st and the 10th of May. At the same meeting the board shall, by special resolution, consider and pass its sanitary report.

As soon as the latter is passed a copy shall be sent separately through the Civil Surgeon to the Director of Public Health.

5. On receipt of the board's annual administration report and of the sanitary report the Commissioner or the District Magistrate, as the case may be, shall review the year's work taking special notice of the explanation (if any) given for the outstanding sums which could not be paid within the year, and pass suitable orders on the reports. He shall send a copy of his review and orders to the board. He shall in particular state whether in his opinion the board has taken adequate action on the audit note and the inspection reports made by the Superintending Engineer, Public Health Department, Director of Public Health and another officer who has been authorized by the Government to inspect the works and institutions of the board.

6. A copy (or if they are printed, two copies) of the report with a copy of his review and orders thereon, shall be submitted by the District Magistrate to the Commissioner on or before the 15th of June, and by the same date the Commissioner shall forward to the Government copies of the reports of all cities and of municipalities having a population of 50,000 or more inhabitants and his reviews on these reports. The reports and reviews of other municipalities shall not be forwarded to the Government.

7. The Commissioner shall compile for all the municipalities in his division statistics in the forms appended as statements I to IV and appendices A (educational), B (statement of invested funds), and BB (statement of demand and collection) to the Government resolution on municipal administration and finances; and these statements, accompanied by an explanatory letter reviewing generally the work for the year of the municipalities in his division, shall be forwarded to the Government before the 1st August.

APPENDIX A.

Statement showing the constitution of the board for the municipality of _____ during the year ending 31st March, 19 ____.

Serial number of municipality.	Name of municipality.	Act under which constituted.	PARTICULARS AS TO CHAIRMAN.				NUMBER OF MEMBERS OF BOARD.								Revenue.											
			Electd non-official.	Electd official.	Nominated non-official.	Nominated official.	Ex officio.	Nominated.	Electd.	Total.	Officials.	Non-officials.	Europeans.	Indians.	Total number of meetings held, including those specified in columns 19 and 20.	Number of meetings out of the total in column 18 which proved abortive for want of a quorum.	Number of meetings out of the total in column 18 which were adjourned.	Average percentage of meetings attended by members of each class.	Average percentage of meetings attended by members of each class.	Average percentage of all meetings present at each meeting.						
1			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24

NOTE.—To determine the "average percentage" required in each of columns 21 to 23 of Appendix A multiply the total number of members of each class for the time being by the number of meetings, add up the number of attendances at all meetings and multiply by 100 the fraction obtained by taking the latter figure as the numerator over the former figure as the denominator. Thus, if the number of members is 12, the number of meetings 20, and the total number of attendances 200 the percentage is $\frac{200}{20 \times 12} \times \frac{1}{100}$ or 88.33.

(Notification no. 4276/XI—10-II, dated November 28, 1917.)

APPENDIX B.

Statement showing the expenditure on, and the condition of, all schools maintained from, or aided by, the municipal fund.

1	Number of schools or training classes	Number of scholars on rolls on the 31st March, 193 .							Expenditure from municipal funds.						
		In English schools.	In training classes.	In vernacular middle classes.	In upper primary classes of vernacular schools.	In lower primary classes of vernacular schools.	In other special schools.	Cost of teachers.	Continuance, etc.	Inspection.	Scholarships.	Contributions to district board.	Grants-in-aid.	Total recurring expenditure.	Buildings and occasional repairs.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Intra-municipal schools managed by municipal or district board.	{ High schools and English middle schools Vernacular middle schools Other special schools Primary schools Preparatory schools Total														
Intra-municipal colleges and schools aided by municipal board.	{ Colleges, high schools and English middle schools Vernacular middle schools. Primary schools .. Preparatory schools Mallabs and Pathshala. Schools for special classes. Other special schools. Total .. Total, boy' education. Training classes for boys' schools														
Girls' schools managed by municipal or district board	{ High and middle schools. Primary schools ..														
Girls' schools aided by municipal board.	{ High and middle schools. Primary schools .. Total, girls' schools Training classes for girls. Miscellaneous Total expenditure from municipal funds.														

NOTE.—In the case of vernacular middle classes boys who have appeared in the Vernacular Final Examination should be shown.

APPENDIX BB.

Statement showing the demand, collections, remissions, and outstanding balance of each municipality in the United Provinces on account of certain municipal dues for the year 1910.

[illegible]

APPENDIX C.

*Showing expenditure in water-works and sewerage and drainage works
on the ————— municipality.*

[One copy to be transmitted to the Superintending Engineer, Public Health Department
on or before the 30th April]

Water-works.				Sewerage and drainage works.			
Nature of charges.	Budget allotment.	Amount of expenditure.	Total.	Nature of charges.	Budget allotment.	Amount of expenditure.	Total.
1. Establishment—				1. Establishment—			
(a) Permanent establishment.				(a) Permanent ..			
(b) Office contingencies.				(b) Temporary ..			
(c) Rent ..				(c) Office contingencies.			
2. Pumping—				(d) Rent ..			
(a) Coal ..				2. Construction—			
(b) Oil and waste ..				(a) Sewers ..			
(c) Other stores ..				(b) Surface drains ..			
3. Intake—				(c) Latrines ..			
(a) Training river				(d) Pail depots ..			
(b) Clearing channels and wells.				3. Repairs—			
4. Settling tanks and filters—				(a) Sewers ..			
(a) Clearing settling tanks.				(b) Surface drains ..			
(b) Clearing and renewing filter beds.				(c) Latrines ..			
(c) Purchase of sand.				(d) Pail depots ..			
5. Distribution—				4. Machinery—			
(a) Pipes and fittings.				(a) Purchase of new machinery.			
(b) Meters.				(b) Repairs to old machinery.			
6. Repairs—				5. Other charges—			
(a) To tanks ..				(a) Compensation for land taken up.			
(b) To building and grounds.				(b)			
(c) To machinery..				(c)			
7. Water analysis ..				(d)			

APPENDIX D.

WATER-WORKS.

Statement of operations during the year 19 -19 .

[One copy to be transmitted to the Superintending Engineer, Public Health Department, on or before the 30th April.]

<i>Population.</i>				
By census of 19— in municipality	..	..	..	..
Ditto in cantonment	..	..	..	..
			Total	..
<i>Cost of works.</i>				
Initial capital cost	..	..	Rs.	}
Cost of extensions and improvements to end of previous year..	..	..	..
Ditto ditto during year..	..	..	..
Total, cost of works			..	..
<i>Consumption of filtered water.</i>				
			Gallons.	
		
		
		
		
<i>Annual charges and receipts</i>				
Maintenance charges	..	..	Rs.	
Total charges with interest and payment of loan	..	..	..	..
<i>Income from water-works.</i>				
			Rs.	
Water-tax recovered during the year	..	..	..	}
Salv of water and other receipts	..	..	..
Total, Income			..	..
<i>Number of house connections at end of year.</i>				
For purely domestic purposes	..	..	..	..
For other purposes	..	..	..	..
			Total	..
Number of connections with meters	..	..	..	..

APPENDIX E.

Statement of expenditure from non-recurring grants and loans.

Particulars of loans or grants for specific purpose, and amount).	Amount taken up to the end of last year.	Amount received during the year under report.	Total.	Expenditure up to the end of last year.	Expenditure in the year under report.	Total.	Balance of amount taken up to date left unexpended	REMARKS.

SANITARY REPORT OF THE MUNICIPALITY OF..... FOR THE YEAR
ENDING MARCH 31, 19 .

G. O. no. 308/
X1-30, dated
February 11, 1933.

(One copy to be transmitted direct to the Director of Public Health on or before April 30.)

1. Total annual income excluding the opening balance, the opening balance, the receipts from conservancy and the expenditure on conservancy during the year.
2. Meteorology; Economic conditions, i.e. prices of food grains, etc.
3. Vital-statistics (including population and emigration and immigration).
4. The state of public health in the municipality and history of chief diseases.
5. Epidemiology.
6. Fairs and festivals.
7. General urban sanitation :—
 - (a) Roads and lanes.
 - (b) Dwellings.
 - (c) Conservancy—Disposal of nightsoil, sullage, rubbish, etc.
Number and pattern of public latrines, urinals and dustbins in use.
 - (d) Drainage—Deep, Surface and house connections.
 - (e) Water supply—Type and number of house connections
 - (f) Slaughter houses and markets.
 - (g) Chief Sanitary defects
 - (h) Sanitary projects executed during the year and under contemplation.
8. Malaria.
9. Maternity and Child welfare (Birth and Infantile mortality statistics).
10. School hygiene and medical inspection of school children.
11. Health propaganda—Hygiene publicity, Red Cross Society, etc.
12. Vaccination.
13. Other public health services :—
 - (i) Industrial hygiene.
 - (ii) Municipal laboratories.
 - (iii) Infectious diseases hospital.
 - (iv) Food Adulteration.
 - (v) Anti-rabic centre.
14. Public health by-laws and their observance.
15. Offensive trades and by-laws regarding.

Instructions for the preparation of annual reports.

The following instructions are issued for the preparation of annual reports of boards :—

1. A report should contain only the explanation of really important or suggestive variations in the statistics and the statement of really noteworthy facts in the history of the year's administration.
2. No mere paraphrasing and reproduction of statistics is permitted.

3. All attempts to offer explanations of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is in itself important enough to demand mention.

4. The idea that it is necessary to say something should be discarded, and it should be recognized that the briefer a report is the better, if it says all that need be said to show an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's work.

5. The body of the report should be almost entirely in narrative form: if occasionally it is necessary to introduce tables of comparative statistics into the narrative such statements should be brief and simple and their number rigidly restricted.

6. No additional tables should be appended to and referred to in the report without the previous sanction of the Government.

7. The maximum limit fixed for printed reports applies to years of ordinary conditions, and, though it need not be worked up to in every year, should never be exceeded, unless the writer has, for exceptional reasons, sought from the Government and obtained before undertaking his report permission to exceed it in a particular year.

In the case of manuscript reports the standard or limit fixed should be observed, so far as possible.

8. The chairman is responsible for a draft report being prepared to be laid before the board.

9. The record of views on points cognate with the subject-matter of the report and the introduction of discussion, in themselves, useful and possibly interesting, are wholly out of place and are prohibited.

10. Censure or criticism of officers of other departments of the Government should not be expressed in an annual report. Cases in which such action seems called for should be reported separately if necessary, for orders.

11. The following instructions relate to minor matters:—

(i) When maps are given it is convenient to place them at the beginning or end of the volume.

(ii) Maps and diagrams are occasionally useful as graphic illustrations of interesting or important variations, but for ordinary reports tables answer all purposes.

(iii) Tables of statistics should not be printed sideways on a page unless distinct economy of space thereby results. The foolscap size lends itself easily to the printing of tables, with their headings across, instead of along the length of the page.

(iv) Pages of tabular matter are frequently printed with the columns or lines left blank. This is in almost all cases unnecessary. It can often be remedied by dispensing with the columns or lines that are not used.

(v) The number of pages fixed as the maximum limit of the report should be given on the page containing the table of contents.

- (vi) Cross-references between the statistical tables and the paragraphs discussing them should be given by means of marginal entries on the paragraphs, and, if possible, also on the tables themselves.
- (vii) Reports must be printed in solid pica and the extracted matter and appendices in small pica.
- (viii) The title-page of a report should invariably show the day and the month on which the year of report ended.
- (ix) All printed reports will bear as final date the day on which the last sheets, finally corrected, were sent to the Press with orders to print them off; and the date of issue of such reports from the Press will be printed on coloured paper and pasted on the first page of the report.
- (x) The responsibility for the correctness of all figures in reports submitted to Government rests with the submitting officer, and, as soon as a report is printed, he should have the figures carefully checked in his office. It should be certified that this has been done and the figures found correct or the necessary corrections made.
- (xi) Fractions of a rupee, should be omitted from tabular statements and from the body of a report, except where necessary, such as in the case of rates or percentages.

12. The Commissioner or District Magistrate should carefully examine a report on receipt, and check any breach of rule or tendency to depart from the above instructions.

With reference to section 95 (a).

Channel of correspondence.

1. All correspondence of the board with the Government or with the Commissioner or with the head of a department or with the district divisional representative of a department or with any officer subordinate to, or under the general control and direction of, the District Magistrate; and all intimations submitted by members under section 39, and by chairman under section 47 of their intention to resign office;

and all other representations addressed by the board to the Government,

shall pass through the office of the District Magistrate.

2. Correspondence between the board and the Government will be transmitted by the District Magistrate through the office of the Commissioner.

G. O. no. 93-
O.M./XI-522EL.
dated August 31,
1920.

NOTE.—All references regarding sanitary matters, and all applications, either for grants or loans, from municipal boards in connection with the scheme of a sanitary character should be forwarded, in the first instance, to the Board of Public Health for consideration.

Use of service stamps in correspondence relating to municipalities.

Correspondence sent by a local fund officer, or by any Government officer acting in a capacity connected with a local fund, is not official correspondence and may not be superscribed as "On His Majesty's Service." But postage on the correspondence of public officers one with another about the administration of local funds and the affairs of municipalities is a public charge; and service labels bought with public money should be used in such correspondence. Letters, therefore, forwarded by a Magistrate, *qua* Magistrate, should be on the public service, but if forwarded by him *qua* local fund, e.g., municipal officer, they should bear private stamps.

G. G. no. 1877/
XI—546, dated
December 1, 1896.

Where the Magistrate of the district is not the chairman of the board covers addressed to him (by Government officers) relating to municipal affairs should be sent with service labels in the ordinary way as a public charge. In cases where the Magistrate is chairman, but is addressed as Magistrate, service labels should also be used, the Magistrate being the authorized channel of correspondence.

G. G. no. 321/
XI—546, dated
March 1, 1887.

CHAPTER V.

MUNICIPAL FUND AND PROPERTY.

General declarations under section 8(1) (n) as to expenditure from municipal fund.

(1) Expenditure on deputations of members and others.

G. O. nos. 2265/XI-69, dated October 18, 1922, and 1378/XI-69, dated April 10, 1923.

Sanction under section 8 (1) (n) of the Act to expenditure from the municipal fund on the deputation of members to attend public meetings and conferences held beyond the limits of the municipality, or on municipal business beyond the said limits shall not be accorded unless prior to the journey the board by resolution has approved of the journey and of the amount of the expenditure to be incurred and unless prior to the journey the Commissioner has approved of the journey and of the said amount.

G. O. no. 1277/XI-69-1922, dated June 7, 1927.

The chairman and the vice-chairman of the Mussoorie municipal board may, however, make such journeys in emergent cases after obtaining the previous approval of the District Magistrate.

Notification no. 1188/XI-324E., dated July 1, 1919.

(2) The Local Government has declared expenditure on the objects noted below to be an appropriate charge on the municipal funds of all municipalities in the United Provinces:—

(i) Opening of dépôts within municipal limits for the sale of salt;

(ii) subscriptions towards inter-school athletic tournaments: provided that the sum of such subscriptions in any one year does not exceed Rs. 100 in the case of a municipality having a population of 50,000 or more inhabitants and Rs. 50 in the case of any other municipality, and that the sanction of the Commissioner is obtained if the tournament takes place outside the municipality, unless the Commissioner has given a general sanction once for all;

(iii) on objects the primary object of which is public utility and convenience although the expenditure may constitute a technical investment; and

(iv) grant of the same concessions to municipal servants proceeding to the Pasteur Institute at Kasauli for treatment, as are granted to Government servants.

An intimation should be sent immediately by the officer despatching a patient, informing the Director of the Pasteur Institute, Kasauli—

- (a) that the person relieved is a servant of the municipal board;
- (b) the class to which the person has been treated as belonging for the purpose of travelling allowance,
- (c) the amount of travelling allowance advanced;
- (d) the number of days for which and the rate at which maintenance allowance has been advanced.

NOTE—The most convenient railway station for Kasauli is Kasauli Road on the Kalka-Simla Railway, five miles distant from the Institute. For Indians who cannot afford to rent a house in the bazar lines have been provided where they can live during treatment. The treatment is free of all charge and lasts 14 days. Patients should proceed to Kasauli as soon as possible after being bitten. If an illiterate patient is being sent he should be given a letter stating all details as to the manner in which he was bitten, the fate of the attacking animal, and the total number of persons and animals known to have been bitten by the rabid animal. Patients going to Kasauli in the winter should provide themselves with ample warm clothes and bedding.

(NOTE)—In view of the revised instructions for the administration of anti-rabic treatment in the United Provinces, printed below, no cases should now be sent to Kasauli direct.)

Revised Instructions for the administration of anti-rabic treatment in the United Provinces.

1. The treatment centres will be located at the following six places in the United Provinces :

- (i) *Lucknow*—in the Out-patients Department of the King George's Medical College. Treatment will be given by the staff of the Provincial Hygiene Institute.
- (ii) *Agra*—at the Out-patients Department of the Thomason Hospital, Agra. Treatment will be given by the Medical Officer of Health, Agra.
- (iii) *Allahabad*—in the Public Health Laboratory at the municipal office. Treatment will be given by the Medical Officer of Health, Allahabad.
- (iv) *Benares*—in the Infectious Diseases Hospital. Treatment will be given by the Medical Officer of Health, Benares.
- (v) *Dehra Dun*—in the Public Health Laboratory at the municipal office. Treatment will be given by the Medical Officer of Health, Dehra Duo.
- (vi) *Naini Tal*—in the Public Health Laboratory at the municipal office. Treatment will be given by the Medical Officer of Health, Naini Tal.

O. O. no 123
XVI—123, dated
February
1933.

2. All the centres will remain open throughout the year, and on every day of the week, including Sundays and all holidays.

3. The districts which each centre will serve are shown in paragraph 15. There will be no change in this grouping in the summer or winter.

4. Treatment at the anti-rabic centres in the United Provinces will be for all classes of cases, but officers-in-charge should forward cases of a severe type (i.e. class IV, head, neck and face bites and deep extensive bites) to Kasauli for treatment. Despatching officers should, however, send all cases to the local anti-rabic treatment centre concerned for proper classification. No case should be sent direct to Kasauli by them, except when the case has been seen by a Civil Surgeon who may order it to be despatched direct to Kasauli.

5. Injections at the United Provinces centres will usually be given between 2 and 4.30 p.m., but in the summer the officers-in-charge may arrange to give them at other hours, which will be notified to each patient concerned on arrival at the centre. The treatment will be for 7 days for "slight" cases and 14 days for others according to the classification made at the centre.

6. An intimation in the form prescribed by rule 12 of the rules in Appendix XIII of the Financial Handbook, Volume V, Part I, should be sent in respect of each indigent patient despatched by departmental officers or tahsildars, either with the patient (in a closed cover, addressed to the officer-in-charge of the centre) or with as little delay as possible after the despatch of the patient.

NOTE.—An "indigent patient" means a private person not connected with the public service who is not assisted from private sources, vide rule 10 of the rules in Appendix XIII referred to above.

7. Private persons belonging to the United Provinces whose total income is below Rs. 2,000 per annum or who do not pay land revenue of Rs. 2,000 a year or who would not pay that amount of land revenue if all of their land were assessed to revenue or who are members of such a person's family and servants of the United Provinces Government receiving total emoluments not exceeding Rs. 170 per mensem shall be entitled to treatment at the above centres free of charge. From all others a fee of Rs. 10 will be charged, which will be credited to Government. No private fees will be charged from any patient.

8. In the case of servants of local bodies other than cantonment authorities no fees will be charged if they are certified by the chairman of the local body concerned to be within the scale for free treatment as defined in paragraph 7 above. In all other cases, including servants of the Railway, Military, Posts and Telegraph or other departments of the Government of India and of universities (and members of their family) the usual fee of Rs. 10 will be levied, which must be paid by the patients themselves or their employing departments.

9. In the case of subjects of Indian States or of other provinces in India who desire to avail themselves of treatment at the United

Provinces centres the fee of Rs. 15 will be levied and this must be paid either by the patients concerned or their Governments.

10. Persons who wish to obtain exemption from payment of the cost of treatment under rule 7 should either have the fact of their eligibility for this concession recorded on a form of intimation or bring a separate certificate. The concession should be authorized by a competent authority, who should not be lower in rank than a tahsildar in the case of persons unconnected with the public service and the Principal District Officer of the department concerned in the case of those serving under the Government. Those claiming exemption under rule 8 should submit a certificate showing their eligibility from the chairman of the local body concerned.

11. In cases where a patient not despatched by a proper authority pleads indigency and is unable to pay the fee required from him, the officer-in-charge of the centre will commence his treatment and make an inquiry as to his circumstances immediately from the District Officer of the district or Principal District Officer of the department from which the patient arrives. Should the inquiry reveal that the person in question is not within the scale for free treatment as laid down in rule 7 or 8, the District or departmental officer concerned will be requested to recover the amount from the person concerned and credit it to Government under the head "XXIII—Public Health."

12. In cases where despatching officers grant concessions regarding travelling allowance and maintenance allowance to indigent patients in accordance with rule 10 of the rules in Appendix XIII of the Financial Handbook, Volume V, Part I, care should be taken to provide the patients with funds sufficient only to cover the cost of their transport by rail and road, with that of their attendants, if any, to the treatment centre concerned (the concessions allowed by certain railways should be utilized for this purpose) and maintenance allowance should be allowed only for actual days of transit. All payments made should be clearly noted on the form of intimation.

Maintenance allowance for the days of stay at the treatment centre and the travelling expenses for their return journey will be paid by the officer-in-charge of the centre concerned, who will also utilize the concessional transport allowed by railways where available.

13. A "donation" box will be put up at each centre to which any person desiring to make a voluntary gift may contribute.

14. Most of the railway administrations in India give concessions in respect of travel over their systems to indigent patients and their attendants proceeding to a Pasteur Institute. This concession extends to indigent patients and their attendants proceeding to the treatment centres in the United Provinces.

Despatching officers should use Form no. 58—Medical (which is obtainable from the Deputy Controller of Forms, Government of India, Central Forms Stores, 166 Dharamtalla Street, Calcutta) for this purpose.

15. Patients from the undermentioned districts should be sent to the treatment centres noted against them and directed to report themselves to the officer-in-charge mentioned in paragraph 1 above :

1. Bulandshahr	...	} To Agra.
2. Aligarh	...	
3. Muttra	...	
4. Agra	...	
5. Mainpuri	...	
6. Etah	...	
7. Farrukhabad	...	
8. Etawah	...	
9. Jhansi	...	
1. Shahjahanpur	..	} To Lucknow.
2. Cawnpore	...	
3. Lucknow	...	
4. Unao	...	
5. Rae Bareli	...	
6. Sitapur	...	
7. Hardoi	...	
8. Kheri	...	
9. Fyzabad	...	
10. Gonda	...	
11. Bahraich	...	
12. Bara Banki	...	
13. Bareilly	...	
14. Budaun	...	
15. Pilibhit	...	
1. Fatehpur	...	} To Allahabad.
2. Allahabad	...	
3. Jalaun	...	
4. Hamirpur	...	
5. Banda	...	
6. Mirzapur	...	
7. Partabgarh	...	
8. Sultanpur	...	

1. Benares	...	}	To Benares.
2. Jaunpur	...		
3. Ghazipur	...		
4. Ballia	...		
5. Gorakhpur	...		
6. Basti	...	}	To Dehra Dun.
7. Azamgarh	...		
1. Dehra Dun	...		
2. Saharanpur	...		
3. Muzaffarnagar	...		
4. Meerut	...	}	Naini Tal.
5. Garhwal	...		
6. Bijnor	...		
7. Moradabad	...		
1. Almora	...		
2. Naini Tal	...		

16. No arrangement can be made by the Public Health Department for the accommodation of patients at any of the above centres. Patients should make their own arrangements for their stay, but in cases where they develop specific diseases or are badly bitten so as to necessitate admission to hospital, they will be admitted to the local hospitals as in-door patients and the injections will be given to them there.

17. The general rules for the grant of concessions to persons proceeding for treatment to Kasauli contained in Appendix XIII of the Financial Handbook, Volume V, Part I, apply *mutatis mutandis* to the cases proceeding to these centres.

18. Valuable dogs bitten by rabid animals can also be treated at the above centres, but the fee will be Rs 30 for each dog treated.

With reference to section 127.

Acquisition of land by the board.

Note—All applications for acquisition of land by municipal board should be made to the Government in the Municipal department (G. O. no 733/XI—130, dated August 8, 1910).

In making application for acquisition of land for public purposes the board shall clearly report the necessity for the acquisition and submit an estimate of the compensation to be paid and of the revenue proposed to be remitted. It shall also

Notification no.
1908/XI—6.H.,
dated July 6,
1916.

certify that purchase by private contract has been found impracticable, or is, for special reasons, undesirable.

G. G. O. (R. & A.) no. 613/434-2, dated May 7, 1904.

NOTE 1.—The following principles have been laid down by the Government of India regarding the treatment of land revenue on land taken up by a board :—

(a) Lands, such as roads and sites of hospitals, dispensaries, schools and the like, which yield no return to private individuals or the board and are devoted to public purposes, should be exempted from assessment to land revenue subject to the conditions (i) that when the value of the land revenue proposed to be remitted, capitalized at 4 per cent. exceeds the limits laid down in Government of India resolution no 1—141-151, dated February 6, 1872 (printed at pages 12 and 13, Volume I, Manual of Government Orders) the previous sanction of the Government of India shall be obtained to such remission; and (ii) that the exemption shall continue only for such time as the condition upon which it is made is fulfilled;

(b) lands appropriated for markets, cart-stands, and similar objects from which an income is raised should contribute their share of land revenue

NOTE 2.—The redemption of land revenue in cases where it is leviable under note 1 is contrary to the policy of the Government of India and will not, in future, be permitted.

Transfer of property vested in the board.

Notification no. 1906/XI—6-H., dated July 5, 1916.

1. In these rules the expressions "immovable 'property'" and "movable property." respectively, wherever occurring, bear the meanings assigned to them by the United Provinces General Clauses Act, 1904; but subject, in relation to the transfer of property, to the provisions of the Transfer of Property Act, 1882.

2. Immovable property vested in the board shall not, except with the previous approval of the Commissioner and in such manner and on such terms and conditions as the Commissioner may approve be transferred by the board by way of sale, or by way of mortgage, charge or exchange, or otherwise than by way of lease without a premium.

If the capital value of the property does not exceed Rs. 500 the powers of the Commissioner under the rule shall vest in the District Magistrate.

3. A lease of immovable property vested in the board may be made by the board, without a premium, on the conditions following :—

(1) That a reasonable annual rent be reserved and made, payable during the whole of the term of the lease; and

(2) that the lease (or the agreement) for the lease be not made for any term without the previous sanction of the board at a meeting, and for any term exceeding five years, and not exceeding thirty years without the previous approval of the District Magistrate, or for any term exceeding thirty years without the previous approval of the Commissioner;

Provided that in Oudh the rent payable under the lease shall be fixed subject to the provisions of the Oudh Rent Act.

4. Whenever a board proposes to transfer immovable property in consideration of the receipt of a sum exceeding Rs. 500, or whenever proceedings are taken under the Land Acquisition Act, 1894, in respect of immovable property vested in the board of a value exceeding five hundred rupees, the board shall apply to the Commissioner for a direction as to whether the whole or any part of the consideration likely to be received for the property shall be invested; and the board shall comply with the orders of the Commissioner passed on such application.

5. (1) Any movable property vested in the board, other than such securities as are specified or referred to in sub-section (3) of section 115 of the Act, or as are at the time of the publication of these rules standing in the name of the board in the books of the Accountant-General or of any railway or other company, may be transferred by the board in any way and on any terms that the board may, by resolution at a meeting, determine to be expedient and reasonable.

(2) Such securities as are mentioned in the preceding paragraph of this rule may not be transferred by the board in any way whatsoever without the previous sanction of the Government.

6. Nothing in the foregoing rules affects the Local Authorities Loans Act, 1914, under which, except as provided thereby and by the rules made thereunder, no board may for any purpose borrow money upon or otherwise charge its funds.

7. When these rules require the previous approval of the District Magistrate or of the Commissioner or of the Government to a transfer of property vested in the board any instrument whereby the transfer is effected should record the fact of the approval of the District Magistrate or of the Commissioner or of the Government, as the case may be, having been obtained.

Instructions regarding nazul entrusted to the management of municipal boards.

1. For the purpose of these instructions nazul means any land or building owned by the Government the management of which has been delegated to a municipal board. This delegation is conditional upon the observance of these instructions which are liable to modification from time to time should experience show that any change is desirable.

G. Os. nos. 853
IX—235, 1080/IX—
143, and 494/IX—
353, dated October
21, 1926, September
11, 1928 and
March 22, 1930, res-
pectively.

2. Intra-municipal nazul, including the area demarcated for a civil station, has in general been entrusted to the management of boards and this management boards will be allowed, as a rule, to retain so long as they continue to control the property with reasonable care and efficiency. This transfer of management confers no proprietary right in the property, and nazul is at all times liable to resumption by the Government.

3. Should nazul be at any time resumed by the Government the compensation payable therefor shall be limited to the amount (if any)

paid to the Government by the board for obtaining the management, together with the cost or present value, whichever shall be the less, of any buildings erected or other works executed on the property by the board with the sanction of the Government.

4. Suits affecting the proprietary right to nazul must be brought by or against the Secretary of State in Council, and not by or against the board, which merely manages the property, but the cost of litigation must, as stated in paragraph 13, be met by the board.

5. The powers of management conferred upon the board are restricted by the following conditions:—

- (a) The proposal to put a plot to sale or to lease shall be submitted for previous sanction to Government if the estimated value exceeds Rs. 3,000, to the Commissioner if the estimated value exceeds Rs. 300 and does not exceed Rs. 3,000, and to the Collector in other cases. The terms of sale or lease, as finally arranged, shall be subject also to confirmation by the Government, the Commissioner or the Collector, as the case may be, unless the terms have already been set forth in the proposal for sale or lease and have been approved.

NOTE (1).—"Estimated value" shall be taken as 20 times the annual value of the plot and shall include the value of any building on the plot if the building is the property of Government.

(2) No plot, if it forms a continuous part of a larger area of nazul, shall be sold except with the previous sanction of the Government.

- (b) Land shall not be leased for the purpose of erecting thereon or for the endowment of any religious building. If it is intended to utilize nazul land for this purpose, the sanction of Government to its sale should always be obtained. Nazul on which it is intended to build a Dharamshala should ordinarily be sold. If nazul is leased for such a purpose, a nominal rent should be fixed, a stipulation being made that should the Dharamshala cease to exist or to be used for the purpose it was intended to serve, the lease will at once terminate.

- (c) No land shall ordinarily be sold except for the purpose mentioned in clause (b) or leased except by public auction or by inviting public tenders. When tenders are called for a list of the tenders shall be submitted along with the application for sanction. Where a public auction has not been held or public tender invited the board shall state its reasons for entertaining a private offer and the method adopted by it in fixing a fair price or rent for the land.

- (d) A lease for building purposes shall not, except with the previous sanction of Government, be for a shorter period than 30 years, in the first instance, and shall, in all cases, provide for renewals after the expiry of the first and subsequent terms, up to a minimum period of 90 years.

- (e) When a lease is renewed, or when the rent payable under a perpetual lease is revised, the Collector shall have regard to the circumstances of the plot and to the market value of similar plots in the neighbourhood, and may enhance the rent by an amount not exceeding 50 per cent. of the rent payable during the period immediately preceding the

revision. In the case of a plot of which the estimated value exceeds Rs. 300 the lessee may appeal against such enhancement to the Commissioner, whose order shall be final.

NOTE.—The estimated value for purposes of this rule means twenty times the proposed rent

- (f) Every deed of sale or lease shall be executed by the Secretary to Government, the Commissioner or Collector, respectively, who has sanctioned the sale or lease. At the time of execution the vendee or lessee shall be given a certified copy of the sale deed or lease. If the sanction of Government is required, three copies of the deed shall be submitted. Deeds of sale and lease will be executed in the forms approved by the Government, copies of which can be obtained from the Government Central Press.
- (g) When it is proposed to sell or lease any nazul land in the vicinity of a railway station the railway administration shall be consulted before sanction is applied for.
- (h) No nazul shall be occupied by the board for its own purposes, such as the erection of buildings, without the previous sanction of the Government.
- (i) No arrear, in excess of Rs. 10 of the rent of nazul, shall be remitted, except with the sanction of the Collector, or, if the amount of arrear exceeds Rs. 200, of the Commissioner.
- (j) (1) It shall be a condition to every sale and to every lease with premium that the purchaser or lessee shall immediately upon conclusion of the sale or lease make a deposit of 25 per cent. of the purchase money or of the premium and shall pay the balance on or before the fifteenth day after the conclusion of the sale: Provided that the Chairman of the board for dug and special cause may extend the period for payment of the balance.
- (2) If the deposit is not made, or if the balance is not paid within the prescribed period, the chairman may, notwithstanding anything in sub-paragraph (k), declare the sale or lease to be cancelled may again put the plot to sale or lease, and may declare the deposit to be forfeited to Government
- (k) In the case of a sale or lease the terms of which are subject to confirmation by the Government, the Commissioner or the Collector, the moneys paid by the purchaser or lessee shall be kept in revenue deposit with the Collector in deposit until orders are received. If the terms of the sale or lease are confirmed the moneys shall be credited to the Government as required by paragraph 12; if they are rejected the moneys shall be refunded to the purchaser or lessee.
- (l) In the case of a sale or lease by auction all the conditions of the sale or lease shall be published in the auction notice and shall also be read out before the auction begins. In the case of a sale or lease otherwise than by auction the conditions shall be brought to the notice of the purchaser

or lessee before conclusion of the transaction, and the fact that this has been done shall be recorded.

6. When under these rules, the sanction of any superior authority is required to the sale or lease of nazul, the application shall be submitted in the prescribed form in duplicate, or, when Government sanction is required, in triplicate.

7. Where nazul has been occupied, without authority, the occupier may be called on to show cause why he should not pay such rent as may be fixed by the Collector on the recommendation of the board. Inquisitorial proceedings should, however, be avoided; and where, by long custom, nazul is held free of rent and occupied by tenements of a monthly rental value of Rs. 2 or less, the rent to be fixed should be a purely nominal sum; or a lease should be given for a nominal premium, free of rent, for so long as a building in reasonable repair exists on the site:

When a lease is given for a nominal premium free of rent letters of assignments shall be executed by the occupier in favour of Government in the following form:—

FORM OF ASSIGNMENT.

Acknowledgment of title [section 90 (d), Registration Act III of 1877.]

WHEREAS it is advisable to define the respective interests of Government and of the occupier (name, etc.) in the land described in the appended schedule it is hereby agreed by the on behalf of the Secretary of State and by the occupier—

- (1) that the said land is the property of Government;
- (2) that the occupier, his heirs, representatives, executors, and assigns are entitled to occupy the land unless and until the building tumbles down or falls into a state of disrepair and a new building is not completed or the old building is not properly repaired within three years by the occupier, his heirs, representatives, or assigns;
- (3) that in the event of the contingency hereinbefore specified taking place the occupier, his heirs, representatives, or assigns will make no claim to the land, but will deliver the same without objection to the Collector on behalf of the Secretary of State;
- (4) that no rent shall be paid by the occupier to Government for the land so long as he, his heirs, representatives, or assigns is or are in lawful occupation thereof; and
- (5) that until the occurrence of the contingency hereinbefore stated the occupier, his heirs, representatives, or assigns is or are entitled to transfer the right of occupation of the land, subject always to the rights and liabilities defined by this document.

Signed by the occupier and by

on behalf of the Secretary of State.

SCHEDULE.

NOTE.—*Vide* the Privy Council Ruling in *Nawab Malika Jahani Sahiba versus Deputy Commissioner of Lucknow* (page 63, Volume VI, *Cowell's Law Reports, Indian Appeals*). In that case it was held that Lord Canning's Proclamation of 15th March, 1858, transferred all landed property in Oudh to, and vested it in, the British Government, consequently all who since that date claim title to such property must claim through the Government.

8. The board shall maintain a register in the form given below of all nazul entrusted to its management. One page shall be given to each piece of property, and a plan of the property shall be given at the opposite page. The property shall be recorded in the following order :—

(a) Building sites;

(b) other plots;

and every piece of property shall be entered under one or other of the above classes.

Register of nazul.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Serial number.	Name of village to which property belongs.	Description, situation and boundaries of the property.	Settlement numbers or number in nazul register.	Area.	Number and date of Government order transferring the management to the board.	Mode of occupation and purpose for which used.	Number and date of order authorizing such occupation and the authority by whom ordered.	Name of tenant or kasev, if any, and term of lease.	Date of termination of lease.	Rental per annum.	Signature of chairman (executive officer or secretary).	If held under direct management approximate annual income and source from which derived.	Method of final disposal of property, with number and date of order sanctioning sale, etc., name of purchaser, if any, and the amount for which sold.	Date of annual verification of entries in preceding columns and signature of verifying officer.	Remarks.

NOTE.—Government will give exemption from the operation of the rule requiring separate plans for each plot in cases where compliance is shown to involve needless labour and expense if satisfied that adequate plans are in existence.

9. In addition to the plans of separate plots required by paragraph 8 the board shall also maintain a large scale map of the whole municipal area, with all nazul land marked in a distinctive colour and with the boundaries of each separate plot clearly shown and bearing the serial number given to the plot in the register.

10. The board shall, periodically, but not less than once a year, cause the register to be examined; and the examining officer shall be required to certify that the record is correct. After such verification, or whenever required to do so by the Collector, the board shall send the

register to the Collector for comparison with the register maintained in his office.

11. The board shall comply with any order of the Collector requiring the removal of any encroachment upon, or of unauthorized occupants of, nazul.

12. Receipts from nazul are of three kinds :—

- (a) Proceeds of sales of lands, buildings, and trees and premia on leases;
- (b) rents for leases; and
- (c) miscellaneous receipts, such as tchbazari receipts, fees for permission to occupy public places temporarily, weightment or market dues, proceeds of sales of grass and the produce of trees.

The proceeds of all sales and, unless specially exempted from this provision by the Local Government, the premia (if any) on leases must be credited at once in full by the board to provincial revenues. The board shall also credit to provincial revenues one-quarter of the gross annual demand on account of the leases of nazul. No share of miscellaneous receipts or of the proceeds of the sale of trees which have been planted by the municipal boards will be credited to provincial revenues.

Exception no. 1.—In Mussoorie the present system of crediting nazul rents shall be maintained.

Exception no. 2.—The sums realized by the municipal board of Benares as zar-i-chabarum in connexion with the sale of leasehold rights in nazul property shall be credited in full to provincial revenues.

Exception no. 3.—All sums similarly realized by other municipal boards either as premia on or as a definite part of the sale price of, leasehold rights in nazul property, when subsequently transferred by transferees of the board, shall be credited in full to provincial revenues.

Explanation.—In cases where a property is only partly nazul the gross annual demand, for the purposes of this paragraph, shall be that share of the whole income which the Collector may determine to be derivable from the nazul part of the property.

For example, when the board, owns a building erected on nazul land under its management, the gross annual demand shall be the rent of the land alone, as determined by the Collector.

13. In return for the labour and expense of management (including cost of litigation) the board is entitled to credit to the municipal fund the balance of the gross annual income. Failure in collection shall not justify the board in crediting to Government less than one-fourth of the total annual demand on account of rent for leases. Where the board is unable for any special reason to collect the whole demand, application for remission of payment of the amount due may be forwarded to the Commissioner with a full statement of the reasons for failure in collections. Pending receipt of orders from the Commissioner, however, the whole of the Government share must be credited to the provincial revenues, and any deduction allowed by the Commissioner may be taken into account in crediting the provincial share in the following year.

Note.—Land Revenue assessed on nazul lands under the management of local boards should be the first charge on the collections, after which the balance of the total demand will be treated as the gross annual demand of nazul income to be divided as usual three quarters and one quarter between the board concerned and the Government.

G. O. no. 2159/
IX-333, dated
September 3,
1132.

14. The foregoing instructions relate to the ordinary uses of nazul and not cover its use in connection with schemes of town-planning undertaken by municipal boards. All such schemes must be submitted through the Board of Public Health for the sanction of the Local Government and the conditions to be applied will be separately considered in each case.

15. These instructions do not relate to the nazul areas retained under the management of Collectors in certain municipalities.

Lease and sale of nazul.

It is undesirable to permanently alienate nazul property which even though useless or yielding only a small income now may possibly prove extremely valuable hereafter. It is particularly necessary to bear this in mind with regard to land situated in or near large towns. The mere fact of a private individual being anxious or willing to purchase at what may be considered a fair market value at present is not in itself a sufficient reason for discounting the future, for the sake of a small present gain; and to do so would be extremely short-sighted policy and a sacrifice of public interest . . . It must be remembered that the tendency of land everywhere is to rise in value, and that a slight temporary loss may be amply compensated for hereafter.

Circular no. 17,
dated April 9, 1881.

Rules for the registration of property other than nazul vested in the board or placed under its management.

(1) A board shall maintain a register, in the following form, of all immovable property (including trees) which is vested in the board or is placed under the board's management or is held by the board on lease and which is not nazul.

NOTE.—There are separate rules for the registration of nazul.

(2) Property vested in the board, property placed under the board's management and property held by the board on lease shall, respectively, be entered in separate parts of the register.

(3) The board shall periodically, but not less than once a year cause the register to be examined; and the examining officer shall be required to certify that that record is correct.

Register of immovable property.

1	Serial number.
2	Name of village to which the property belongs
3	Description, situation and boundaries of the property.
4	Settlement numbers or number in the nazul register, Land Records department.
5	A r p
6	Dighas.
7	Number and date of Government Order transferring the management to the board.
8	Mode of occupation and purpose for which used.
9	Number and date of order authorizing such occupation and the authority by whom ordered.
10	Name of tenant or lessee, if any, and term of lease
11	Date of termination of lease
12	Rental per annum
13	Signature of chairman, executive officer, or secretary
14	If held under direct management, approximate annual income, and sources from which derived
15	Method of final disposal of property, with number and date of Government Order sanctioning sale, etc., name of purchaser, if any, and amount for which sold.
16	Date of annual verification of entries in preceding columns, and signature of verifying officer.
17	REMARKS

1000

District and municipality.	Brief description of the property, and if nazul property, the number and date of the Government Order placing it under the board's management.	Area.	Lease or sale.	Rent or price.	Town or	Revised price.	Remarks.
		A. R. P.		R. a. p.			

2. With every such application a sketch map of the land (and surroundings) shall be prepared and forwarded.

With reference to section 127.

Rules for the prevention and discovery of encroachments.

Notification no.
1906/XI-6-H,
dated July 5,
1916

1. Every board should arrange for the preparation and maintenance of a map of the municipality properly drawn to scale and showing the alignment of all streets and public places.

2. Every board should make provision—

(a) for the immediate report, by such servant or servants as is appointed or authorized in this behalf, of every encroachment upon a public street or place, to the chairman or executive officer, and

(b) for the rendering every month of a certificate by such servant or servants; that no encroachments have occurred during the preceding month other than those reported, and

(c) for the checking every year, by such servant or servants, with the municipal map of the area or width of each public street or place and for the report of any discrepancy discovered.

Remission of ferry arrears.

Notification no.
4408/XI-198,
dated December
28, 1908.

1. In the case of a ferry placed under its management by the Government, a board shall not grant a remission of arrears of the lease money for an amount exceeding 20 per cent. of such lease money; but it may for reasons to be recorded in its resolution, remit arrears up to this limit.

2. If the board considers that an amount exceeding 20 per cent. of such lease money should be remitted, it shall submit its proposals to the Commissioner, who shall pass such orders as he deems fit.

3. The board shall not grant a reduction of the lease money before the expiry of the term of the lease, except with the express permission of the Commissioner, and such a reduction shall not be proposed except for very special reasons.

4. If the Commissioner considers that an amount exceeding 20 per cent. of the lease money should be remitted, he shall submit his proposals to the Government for orders.

5. The board shall not grant, and the Commissioner shall not sanction, a reduction of the lease money before the expiry of the term of the lease, except with the express permission of the Government, and such a reduction shall not be proposed except for very special reasons.

CHAPTER VI.

PUBLIC WORKS.

Rules under section 296, Municipalities Act, 1916.

1.—For the purposes of these rules municipalities shall be grouped in classes I, II and III as shown in the appendix.

2.—No board belonging to class I shall appoint a person to be municipal engineer unless he possesses one of the degrees, certificates or diplomas stated below :—

(a) Degrees—

- (i) Oxford—B.A. with Honours in the Engineering Science, Final Honours School.
- (ii) Cambridge—B.A. with Honours in the Mechanical tripos.
- (iii) St. Andrews—B.Sc. in Engineering.
- (iv) Glasgow—B.Sc. in Engineering.
- (v) Edinburgh—B. Sc. in Engineering.
- (vi) Dublin—B.A. I (Ordinary or with Honours in Engineering).
- (vii) Durham—B.Sc. in Civil Mechanical or Electrical Engineering (Honours or ordinary degree).
- (viii) London—B.Sc. in Engineering (internal or external). Honours or ordinary degree.
- (ix) Victoria University (Manchester)—B.Sc. with Honours in Engineering. B.Sc., Tech. in Mechanical or Electrical Engineering (Honours division in the Final Examination).
- (x) Birmingham—B.Sc. in Civil, Mechanical or Electrical Engineering (Honours or ordinary degree).
- (xi) Liverpool—B. Eng. in Civil, Mechanical or Electrical Engineering (Honours or ordinary degree).
- (xii) Leeds—B.Sc. in Civil, Mechanical or Electrical Engineering (Honours or ordinary degree).
- (xiii) Sheffield—B. Eng. in Civil, Mechanical or Electrical Engineering (Honours or ordinary degree with a first class in the final examination).
- (xiv) Bristol—B. Sc. in Civil or Mechanical Engineering (Honours or ordinary degree).
- (xv) University of Wales—B.Sc. in Civil, Mechanical or Electrical Engineering.

Notification no.
2039/XI—747-E.,
dated September
13, 1927.

(xvi) National University of Ireland—B. E.

NOTE.—The above degrees will be accepted only if taken after three year's study and the passing of the regular examination in the several universities.

(b) Certificates or diplomas of having passed—

- (i) Sections A and B of the A.M. Inst., C.E., examination.
- (ii) The examination of the Institution of Municipal and County Engineers.
- (iii) Civil Engineering class, Thomason Civil Engineering College, Roorkee.
- (iv) Civil Engineering class, Sibpur Engineering College, Bengal.
- (v) Civil Engineering class, Civil Engineering College, Poona.
- (vi) Civil Engineering class, Civil Engineering College, Madras.
- (vii) The examination for corporate membership of the Institution of Engineers (India).

3.—No board belonging to class I shall appoint a person to be municipal engineer unless, in addition to possessing one of the degrees, certificates or diplomas mentioned in rule 2 he has had seven years' experience in responsible charge of an important civil engineering work.

An engineer is in responsible charge of a work when he exercises the same functions with respect to that work as an executive engineer exercises in his division, i.e., the engineer must have been in direct control of the work and in a position of such authority as to issue orders regarding its execution to all other persons employed on the work and to let contracts, and to pass measurements, bills and payments for the work.

4.—No board belonging to class II shall appoint a person to be municipal engineer unless in addition to possessing one of the degrees, certificates or diplomas mentioned in rule 2 he has had five years' experience in a charge not less responsible than that of an Assistant Engineer in the Public Works department of a sub-division.

5.—The board of a municipality belonging to class III shall not appoint a person to the office of municipal engineer unless he, in addition to possessing one of the certificates mentioned below has had five years' experience of civil engineering works under an engineer possessing qualifications not lower

than those prescribed for the municipal engineer of a first class municipality :—

- (i) Upper Subordinate or Overseer class, Thomason Civil Engineering College, Roorkee.
- (ii) Upper Subordinate or Overseer class, Sibpur, Engineering College, Bengal.
- (iii) Upper Subordinate or Overseer class, Civil Engineering College, Poona.
- (iv) Upper Subordinate or Overseer class, Civil Engineering College, Madras.

APPENDIX.

Class I.

Agra.	|	Cawnpore.
Allahabad.	|	Lucknow.
Benares.	|	Naini Tal.

Class II.

Dehra Dun.	|	Muttra.
Mussoorie.	|	Moradabad.
Saharanpur.	|	Shahjahanpur.
Meerut.	|	Jlansi.
Hardwar-Union.	|	Mirzapur.
Bareilly.	|	Gorakhpur.
Koil (Aligarh).	|	Fyzabad.
Farrukhabad-cum-Fatehgarh.		

Class III.

Budaun.	|	Jaunpur.
Chandausi.	|	Pilibhit.
Etawah.	|	Sitapur.
Hathras.	|	Hapur.
Bahraich.		

Rules as to the appointment of overseers with reference to section 77(1)(b).

1.—A board shall not, without the sanction of the Local Government appoint any engineering subordinate whose duties require technical qualifications other than those required of persons employed in water-works, drainage or electric supply :—

Notification no.
2309/XI—898-E,
dated August 24,
1928.

(a) Unless he possesses one of the qualifications mentioned below :—

- (i) a certificate of having passed as a sub-overseer from any of the Government Engineering Colleges and in addition has had not less than five years' subsequent experience in supervising ordinary, public works under a Govern-

- ment or railway or municipal engineer of not less standing than divisional engineer; or
- (ii) a certificate of having passed as an overseer or upper subordinate from any of the Government Engineering Colleges and in addition has had not less than 12 months' experience in supervising public works under a Government or railway or municipal engineer of not less standing than divisional engineer; or
- (iii) service as a sub-overseer or overseer, or lower or upper subordinate on the permanent or temporary establishment of the Public Works department of the Government or of any railway for not less than five consecutive years and holds a certificate from an officer of not less standing than divisional engineer or from a railway engineer of similar standing testifying to the candidate's good conduct and efficiency and to his ability to survey and level.
- (b) Unless for at least three consecutive years prior to his appointment he has resided in the United Provinces.

Rules as to the appointment and dismissal of establishment for maintenance of water-works or drainage works.

Notification no.
1933/XI--6-H.,
dated July 5, 1916.

1. No person shall be appointed to the establishment entertained for the maintenance of water-works or drainage works on a salary exceeding Rs. 250 per mensem except with the approval of the Local Government.

NOTE.—Correspondence connected with such appointment should be forwarded through the Superintending Engineer, Public Health Department, to the Government in the Municipal department (G. O. no. 2393/XI—95S.E., dated October 19, 1927).

2. No person shall be appointed to any post on the aforesaid establishment for which technical qualifications are requisite, except with the approval of the Superintending Engineer, Public Health department. The appointment will, in the first instance, be on probation for a period of one year, and confirmation in the appointment shall be subject to the approval of the Superintending Engineer, Public Health department. The person appointed to any of the following posts is required to possess technical qualifications:—

- (1) engine-driver or assistant engine-driver or driver of an engine which pumps water or sewage for municipal service;
- (2) water-works inspector or sub-inspector.

G. O. no. 4651/
XI—362, dated
February 4, 1933.

NOTE.—Criminals, whether direct or indirect, will render a candidate liable to be disqualified for appointment.

3. No person appointed to the establishment under rule 1 or rule 2 shall be dismissed for an alleged breach of professional duty until the opinion of the Superintending Engineer, Public Health department, has been obtained on the case.

With reference to section 235 (1) (c) and section 296 (2).

Rules for the guidance of municipal boards in preparing returns and reports during the construction of a water-works and other health works.

Notification no.
550/XI-914-E.,
dated February 11,
1931.

1.—A municipal board, which has received from Government, direct or through the Board of Public Health, a grant or loan for a water-works or other health works estimated to cost half a lakh or more shall submit to the Superintending Engineer, Public Health department, a report of the progress of the work in the form appended to these rules for each quarter of the financial year until the work is completed. The board shall submit the report on the 10th day of the month following the end of the quarter.

2.—In the case of water-works or health works estimated to cost less than Rs. 50,000 for which a grant or loan has been received, the municipal board shall submit a report annually in this form until the completion of the work. The report shall be submitted not later than April 15 in each year.

3.—On the completion of water-works or health work for which a grant or loan has been received the municipal board shall, within three months, report the completion of the work to the Superintending Engineer, Public Health department, and shall further, within six months, submit a completion certificate in the form appended to these rules.

FORM FOR THE PROGRESS REPORT OF AIDED WORKS CARRIED OUT BY AGENCY OF* REFERRED TO IN RULES 1 AND 2.

For the quarter ending.

1. Municipal board of_____
2. Name of work_____
3. Amount of estimate Rs _____
4. Description_____
5. Sanctioning resolution of the municipal board—

No. _____ Dated _____

*Agency employed to be specified.

6. Sanctioning resolution of the Board of Public Health—
7. Allotment from provincial funds—
 - (a) Grant Rs. _____
 - (b) Loan Rs. _____
8. Expenditure to end of previous quarter Rs. _____
9. Expenditure during the quarter ending Rs. _____
10. Expenditure to date Rs. _____
11. Expenditure as per programme Rs. _____
12. Unspent balance, if any, Rs. _____
13. State of work _____
14. Date of commencement of work _____
15. Date of completion according to programme _____
16. Date of actual completion of work _____
17. Remarks (reasons for delay, etc.) _____

 Register no.

of project.

(To be filled in the Superintending Engineer's office.)

FORM NO. _____

S. E. P.H.D.

The form for certificate of completion of works referred to in rule 3.

1. Municipal board of _____
 2. District _____
 3. Name of work _____
-
-

4. Sanctioning resolution of the municipal board—

No. _____ Dated _____

5. Sanctioning resolution of Board of Public Health—

No. _____ Dated _____

6. Sanctioned amount Rs. _____

7. Actual expenditure Rs. _____

8. Unspent balance, if any, Rs. _____

We hereby certify that the work described above was completed on the _____ day of _____ nineteen hundred and _____ and that there has been no material deviation from the sanctioned plans and specifications other than those sanctioned by competent authority.

Signature _____ Signature _____

Executive Officer or Secretary, Chairman

Municipal Board. Municipal Board

Dated _____ Dated _____

No. _____, dated _____ 193 .

SUBMITTED to the Superintending Engineer, Public Health department, United Provinces, for information.

Chairman,

Municipal Board.

Dated _____

Rules as to the maintenance of water-works and drainage works.

1. The Superintending Engineer, Public Health department, or his deputy shall inspect such water-works and drainage works at such intervals as the Superintending Engineer, Public Health department, considers necessary.

Notification no.
1920/XI—253-E.,
dated November 26,
1919.

NOTE.—Water-works and drainage works include any power-plant maintained by the board from which power for such works is obtained.

2. If any officer, inspecting under rule 1, finds there is a matter which in his opinion needs investigation, he may hold an enquiry or may run any necessary tests, and the superintendent of the water-works shall give him any help he may need. The inspecting officer shall inform the chairman of board of his intention to hold any such enquiry. The result of such enquiry or test shall be communicated to the superintendent by the inspecting officer before reporting on it to higher authorities.

Notification no.
1612/XI—532-E.,
dated June 18,
1925.

3. The Superintending Engineer, Public Health department, may also call for, and should promptly be furnished

with, any information or explanation needed from the superintendent of the water and drainage works through the municipal board.

4. The results of any inspection under the preceding rules or of any inspection by any other officer entitled to make such an inspection shall be communicated to the municipal board, to the officer who reviews the annual report of the board, and to the Board of Public Health. The reviewing officer is responsible for seeing that adequate action is taken on the report.

5. The Board of Public Health will, whenever they consider that the report contains important and urgent matters which should be communicated to the Government, forward a copy of the report with their recommendation to the Government.

6. Notwithstanding anything contained in rules 4 and 5, the inspecting officer may at his discretion refer direct to the Government any matter on which he considers that the orders of the Government are urgently required. But a copy of such recommendation shall be forwarded to the municipal board at the same time.

7. The Superintending Engineer, Public Health department, may, at any time, communicate recommendations direct to the municipal board. Should he consider further action necessary, either because of the board's disregarding his recommendations or because the works are not being properly maintained or because the strength, remuneration or qualifications of the establishment are insufficient, he shall report the matter separately to the Board of Public Health, which shall, if necessary, refer the report for the orders of the Government.

8. The grant of leave other than casual leave, not exceeding ten days, to the superintendent or to his assistant, and the grant of leave to the other members of the professional staff at any water-works or drainage pumping station, who are expected to hold a certificate as the Engineer of the first or second class under the United Provinces Steam Boilers Act, 1915, for any period exceeding one month shall, prior to sanction by the municipal board, be referred to the Superintending Engineer, Public Health department, for his opinion on the proposed acting arrangements.

9. All professional questions regarding the maintenance of water or drainage works which require the issue of orders shall be referred to the Superintending Engineer, Public Health department, for opinion. The latter may give advice on professional matters direct to the engineer in charge of any station

*Note.—Any extension of the water mains and domestic connections with mains other than service mains, are professional matters within the meaning of rule 9.

or work, either in reply to such references or in the course of his inspections. Copies of recommendations made shall be forwarded to the municipal board for information.

10. In addition to inspection by the Superintending Engineer, Public Health department, the board shall arrange for an annual inspection of its pumping machinery by the Mechanical Engineer to Government or a firm of mechanical engineers selected from a list approved by the Superintending Engineer, Public Health department. A copy of the report of the Mechanical Engineer or of the expert firm's representative shall promptly be submitted by the chairman to the Board of Public Health through the reviewing officer and also the Superintending Engineer, Public Health department, direct.

Notification no.
3033/XI—532 E.,
dated December 4,
1923.

11. Monthly reports of the working of all pumping plant shall be submitted by the superintendent to the Superintending Engineer, Public Health department, before the 15th of the following month. Those reports shall be submitted on a form approved by, and shall give all the information required by, the Superintending Engineer, Public Health department, to enable him to check the working and efficiency of all the plant (including the boilers, feed pumps, etc.) in the superintendent's charge.

12. General instructions for the maintenance of each unit of the plant at all water-works or drainage pumping stations shall, after approval by the Superintending Engineer, Public Health department, be hung in a prominent position near the unit to which the rules refer.

13. A quarterly report shall be made to the Superintending Engineer, Public Health department, by the officer in charge of the distribution system of a water-supply showing any action taken to check and reduce waste.

14. A report on the progress made in carrying out the recommendations of the expert firm of mechanical engineers (see rule 10) or of the Superintending Engineer, Public Health department or any overhauling taking place, shall be sent quarterly by the chairman of the municipal board to Superintending Engineer, Public Health department.

15. In addition to the engine-room log-book maintained at each pumping station, the superintendent shall keep a personal log-book in which he shall record each visit to any pumping station in his charge and any orders given by him. All logs shall be kept in the form prescribed by the Superintending Engineer, Public Health department, and copies thereof shall be furnished to the Superintending Engineer, Public Health department, every second Saturday for the previous fortnight and every Saturday for the preceding seven days during the months of August and September.

NOTE.—The use of carbon paper will obviate the necessity for copying work under this rule.

16. A full set of spares shall be kept in stock, according to a printed list approved by the Superintending Engineer, Public Health department, and the superintendent shall furnish to the Superintending Engineer, Public Health department, a list on the printed form of the spare parts in stock on the first day of January, April, July and October in each year.

Notification no.
3189/XI-532-E.,
dated November 1,
1921.

17. All breakdowns in water supply whether due to pumping plant, or to piping or fittings involving a stoppage of more than three hours in normal working shall be reported to the Superintending Engineer, Public Health department, by telegram and a report, as full as possible, of the nature and cause of the breakdown shall be sent by post within 48 hours by the Superintendent to the Superintending Engineer.

18. For the purposes of checking the working of the plant the superintendents of all pumping stations shall run a test on the whole of the plant in their charge at least once a month. Detailed instructions for these tests at each pumping station will be issued by the Superintending Engineer, Public Health department, and a detailed report of the results obtained shall be sent by the superintendent to the Superintending Engineer, Public Health department, monthly for information. The superintendent shall give the Superintending Engineer, Public Health department, timely information of the dates on which the tests will be held.

19. After an engine has been completely overhauled, the superintendent shall, within one month of the engine being restarted, run a test lasting at least six hours. The test shall be carried out in the manner prescribed by the Superintending Engineer, Public Health department, for the monthly test referred to in rule 18 and at least 10 days' notice shall be given to the Superintending Engineer, Public Health department, of the date on which the test will be held.

20. A recorded plan, not necessarily drawn to scale, of all water-supply, piping, standposts and sluice, air and scour valves as well as all domestic connections shall be maintained and kept posted to date. A copy shall be supplied to the Superintending Engineer, Public Health department, at intervals of not more than three years and details of the charges, new connections, etc., made during each year shall be intimated to the Superintending Engineer, Public Health department, soon after the close of the year.

Notification no.
869/XI-84, dated
May 2, 1921.

21. Lightning conductors attached to water-works shall be tested annually by the Electric Inspector to Government on payment of a fee of rupees twenty.

With reference to section 95 (b), (c) and (d), and section 296 (2).

The preparation and sanctioning of detailed plans and estimates for works and the inviting of tenders for contracts for works.

1.—Except in cases of serious emergency, no works other than a petty work the probable cost of which is less than Rs. 50 shall be executed by, or on behalf of, the board until a detailed plan and estimate for the work have been prepared and sanctioned.

Notification no.
1015/XI—91, dated
April 3, 1930.

2.—No contract for the execution of any work or works costing more than Rs. 250 but less than Rs. 5,000 shall be given until tenders have been invited by a public notice specifying clearly the nature of the work or works to be done and the date up to which tenders will be received. On the date so specified, which shall be at a reasonable interval after the issue of the notice, the tenders shall be considered.

3.—No contract for the execution of any work or works costing Rs. 5,000 or more shall be given until sealed tenders have been invited by public notice and advertisements in the Press and dealt with in accordance with the following procedure.

4.—The public notice and Press advertisement shall show clearly—

- (I) The date up to which sealed tenders will be received.
Reasonable time after the appearance of the notice and the advertisement in the Press shall be allowed to enable tenderers to fill in their forms and submit them in a proper manner.
- (II) The nature of the work which is to be executed.
- (III) The time within which the work is to be completed from the date of the receipt of orders to commence work.
- (IV) The amount of security deposit required.
- (V) The amount of earnest money which must accompany each sealed tender.
- (VI) The name of the office where the blank tender forms may be obtained and the price charged for each form, the number of plans concerning the work and the place and time where they may be inspected, if such plans do not form part of the tender form.
- (VII) The date and time at which the tenders will be opened at a general meeting of the local authority to which meeting tenderers and the general public should be admitted.

5.—The tender form shall, as far as possible, be of a lump sum or lump-sum-cum-item-rate type and shall include the following:—

- (i) Copy of the public notice inviting tenders.
- (ii) Any rules or directions necessary for the guidance of tenderers.
- (iii) The form of tender.
- (iv) Form of agreement or indenture.
- (v) Conditions of contract.
- (vi) Detailed specifications of the work.
- (vii) Schedules—
 - (a) describing the work and the purpose to be served by the work;
 - (b) enumerating the plans which accompany the specifications;
 - (c) enumerating those drawings which the contractor must submit with his tender and those to be submitted within a specified period after the order is placed with him;
 - (d) the samples of materials and other articles which must be deposited;
 - (e) the tests which are to be carried out on work and materials;
 - (f) the date of completion of the work;
 - (g) items of quantities with a description thereof showing the quantity of work and the units of measurement with blank spaces for rates tendered in figures and in words and totals;
 - (h) a supplementary schedule giving items of work with columns for rates in case any extras or labour has to be employed;
 - (i) schedule describing any materials the property of the local authority which the contractor will be required to utilize and the rates at which they will be supplied.

6.—In the case of work to be wholly or partly constructed by grants or loans from Government two copies of the tender form and the plans shall be sent to the Executive Engineer of the Public Health Engineering division concerned for his formal approval before the notice inviting tenders is issued. Should the Executive Engineer consider that the tender forms are so defective that tenderers may not be able to tender clean details or that a fair comparison cannot be made of the tenders, he shall ask the board to alter the specifications and schedules so that no doubt may arise subsequently when tenders are compared.

Provided that when a sanitary or health work over Rs. 10,000 in value is carried out by the Public Health department the contract for that work should usually be limited to

contractors whose names are borne on the approved list of contractors of that department."

7.—The notice calling for tenders shall be published :—

- (1) by at least two advertisements at intervals of one week in the local Press;
- (2) by posting one or more copies at the office of the board.
- (3) by posting a notice either at the collector's office or the talasil headquarters; and
- (4) by sending copies of the public notice to the executive engineers of the public health and public works divisions for posting on their notice board.

8.—On and not before the date and time specified in the notice the board shall in a public meeting open the sealed covers after the chairman has certified that all seals are intact and the total amounts tendered shall be made public at this meeting of the board.

N.B.—Every facility shall be given for tendering contractors or their representatives to be present and the opening of tenders shall be made as public as possible

9.—No tenders shall be considered which may be received after the first seal is broken at the public meeting

10.—After seals have been broken no alterations shall be permitted either in the tendered amount or in the specifications or schedules without the sanction of Government and the board shall not open negotiations with any tenderer or other person with the object of obtaining a lower tender than any of those received.

11.—If no tender is accepted and it is found necessary to prosecute the work, fresh tenders shall be invited by public notice according to the procedure laid down above for the second time.

12.—If the contract is placed with any but the lowest tenderer the board shall record in its proceedings the reasons for so doing, and if the work is one which is to be constructed wholly or partly by means of a grant or loan from Government, the executive officer or secretary of the board shall send a copy of this record to the executive engineer of the public health division concerned.

13.—Where the amount of the contract is Rs. 20,000 or over the executive officer or secretary of the board shall have a sufficient number of copies of the tender forms printed, after the executive engineer of the public health engineering division concerned has been consulted by the board.

14.—(a) On all works where Government funds are used either in the form of grant or loan the chairman shall forward a copy of the comparative statements of tenders received together with information showing which tender has been accepted to the executive engineer of the public health division concerned.

(b) where Government funds are involved in the form of either grant or loan, they will be made available only when a tender has been accepted and the contract documents completed and to the extent only of the contract amount, and they will be

Notification n.
2032/XI—91.192
dated June 2
1933.

disbursed only in accordance with the programme of funds approved in the case of each work.

15.—When a tender is accepted, sufficient security shall be taken from the tenderer for the fulfilment of the contract.

16.—The deed of contract shall include a clear statement of the conditions under which the contract is given, and shall specify the penalty which will be exacted for breach of these conditions by the contractor.

17. Period to be allowed to contractors for preparing and submitting tenders.

As a general rule four weeks should be allowed for contractors to prepare a tender form. In cases where special plant or machinery has to be obtained from overseas the period should not be less than six weeks. In no case must a shorter period be allowed than fourteen days, unless special permission of the Superintending Engineer, Public Health department, is obtained.

The period allowed to prepare tender forms should be reckoned from the date on which the first public notice appears in the press in all cases.

Rules for the preparation of plans and estimates for works, the execution of works and conditions of sanction.

Notification no.
413/XI-747-E,
dated January 29,
1920

1. For the purpose of these rules works shall be classified as "Ordinary Works" and "Health Works."

The term "Health Works" includes town-planning schemes (other than schemes to be executed by an Improvement Trust), sewerage and drainage schemes, water-works, slaughter-houses, markets, model lodging-houses, houses, hotels, dispensaries, sarais, bathing ghats, latrines and the like. A work which is partly "Ordinary" and partly "Health" may be placed entirely in one or the other class as may seem desirable.

The decision of the Board of Public Health as to the proper classification of a work shall be final.

2. (i) A board may itself finally approve of any project which it is proposed to finance entirely from its own funds or the cost of which is less than Rs. 10,000.

(ii) When the cost of a work, estimated to cost Rs. 10,000 or more, is to be met in whole or in part from a grant or a loan, the board shall, before finally approving the project, obtain the sanction of the Government in the case of ordinary works, and of the Board of Public Health in the case of health works:

Provided that it shall not be necessary to obtain sanction to the approval of any project which is drawn up in accordance with a standard plan approved by the Board of Public Health.

(iii) Every application for sanction shall be made through the Commissioner. The application shall be made after the preliminary project has been prepared in all cases in which a preliminary project is prepared. When no preliminary

project is prepared, the application for sanction shall be made when the project has been prepared. A copy of the preliminary project or projects, as the case may be, shall be attached to the application.

(iv) In according sanction to a preliminary project the Government or the Board of Public Health may require that the final project shall also be submitted for sanction.

(v) It shall be necessary for a board in like manner to obtain sanction to the approval of any material alteration in, or extension of, any project which has been sanctioned by Government or the Board of Public Health.

NOTE.—A work estimated to cost Rs. 10,000 or more may not be divided into portions each costing less than Rs. 10,000 with the object of avoiding the necessity to obtain sanction.

PREPARATION OF PROJECTS.

3. (i) In the case of every project to be prepared by the ^{Stages in preparation of projects.} Superintending Engineer, Public Health department, or by the Public Works department the project shall be prepared in the following stages:—

The board shall first obtain a report and forecast which shall include an approximate estimate of the cost based on available experience of similar works, together with such other, information as will enable the board to decide whether the project will satisfy the public requirements. The board's application for the forecast shall be in the form attached to these rules.

When, after any necessary correspondence and modification, the forecast has been approved in a formal resolution the board may apply for the preparation of a preliminary project. The preliminary project shall include a careful and more approximate estimate of capital and running costs and a description of the work.

To bring the project to this stage it will be necessary to base the estimate on plans and levels which may have to be prepared and obtained.

A final and detailed project shall not be prepared until the preliminary project has been approved in a formal resolution of the board, nor, in cases in which the sanction of the Government or the Board of Public Health is necessary, until such sanction has been obtained.

(ii) In the case of a project to be prepared by the board's own staff or by a consulting engineer, the preparation of a forecast and of a preliminary project may be omitted when assistance from Government either by means of a grant or loan is not solicited; but boards are advised to have them prepared for all important works, so as to avoid waste, of time

Notification
1782/XI—747-E
dated June
1931.

and money on the preparation of unsuitable detailed project or projects beyond the financial capacity of a board.

Where Government assistance is solicited by means of grants or loans and where the work exceeds Rs.10,000 in value, forecasts must be submitted in the first place to the Government in the case of ordinary works and to the Board of Public Health in the case of health works for approval.

4. (i) The agency employed for the preparation of projects

Agency for preparation may be—
of projects.

- (a) the board's staff, or
- (b) a consulting engineer, or
- (c) Superintending Engineer, Public Health department,
or
- (d) the Public Works department.

(ii) When a grant or a loan is promised or made by the Government for any work, the Government if the work is an ordinary one, or the Board of Public Health if the work is a health one, may prescribe the agency to be employed for the preparation of the project, and may also or alternatively prescribe that the project shall be submitted at any specified stage or stages for examination by the Public Works department or the Superintending Engineer, Public Health department, as the case may be.

NOTE.—Ordinarily when a grant not exceeding Rs. 50,000 or a loan not exceeding 2 lakhs is promised or made, the board will be permitted to select the agency, particularly if the agency selected is the board's own engineer and he is professionally competent.

5. (i) The agency employed for the construction of works

Agency for construction may be—
tion of works.

- (a) the board's staff, or
- (b) a contractor, supervised either by the board's engineer
or by a consulting engineer, or
- (c) the Superintending Engineer, Public Health department,
or
- (d) the Public Works department.

When the agency employed is the Superintending Engineer, Public Health department, or the Public Works department, the actual construction of the work may be carried out either departmentally or by a contractor working under the control of the Superintending Engineer, Public Health department, or the Public Works department.

(ii) When a grant or a loan is promised or made by the Government for any work, the Government, if the work is an ordinary work, or the Board of Public Health, if the work is a health work, may prescribe the agency to be employed for the construction of the work, and may also or alternatively prescribe the conditions under which the work shall be subject to the supervision of the Public Works department or of the Superin-

tending Engineer, Public Health department, as the case may be.

NOTE.—Ordinarily when a grant not exceeding Rs. 50,000 or a loan not exceeding 2 lakhs is promised or made, the board will be permitted to select the agency, particularly if the agency selected is the board's own engineer and he is professionally competent.

6. The Superintending Engineer, Public Health department, shall not be required to supervise nor accept responsibility for any health project not prepared by his department or the construction of any health work not constructed by his department or by a contractor not working under his control; but he may at all times inspect any such project or work, and may advise the board in regard to it, and may at any time require the board to furnish him any explanation or information in regard to any such project or work.

No charge shall be made for such inspection or advice.

7. Whenever it appears that the cost of any work constructed by the Superintending Engineer, Public Health department, or by the Public Works department is likely to exceed estimated cost, an intimation of the anticipated excess, together with an explanation of the cause, shall immediately be sent to the board concerned. Simultaneously the work, or the portion on which the excess is anticipated, shall be suspended if this is practicable without causing serious damage to the work or serious loss to the board. A work so suspended shall not be started again until the board's consent to the excess or to the curtailment of the work has been obtained in writing. Notwithstanding anything contained in this rule, any loss, damage or extra expenditure resulting from the suspension of a work shall be borne by the board.

NOTE.—The officer in charge of a work on which an excess is anticipated is expected to exercise a reasonable discretion in deciding whether to suspend work or not. The main requirements are that the prospect of an excess should be intimated to the board at the earliest possible moment, and that if the circumstances admit of a choice between continuing the work and meeting the excess, or curtailing the work and avoiding the excess, the board should be given the chance of making its choice. Every case in which work is not suspended in spite of an anticipated excess should be reported to Government.

8. No substantial deviation from the sanctioned plans or estimates of works shall be made until the deviation has been sanctioned by a resolution of the board and by the authority by which the original plans and estimates were sanctioned.

9. (i) Fees for the preparation of preliminary and of final projects shall be payable in advance.

(ii) Fees for the construction of works shall be credited in monthly instalments as the work proceeds at the percentage sanctioned.

(iii) Funds to meet the cost of construction shall be placed at the disposal of the officer in charge of the work in advance of his requirements.

(iv) If a board fails to pay the fee or any portion thereof when it falls due or to keep the officer in funds, the officer is authorised to suspend work until payment is made by the board. Any loss, damage or extra expenditure resulting from suspension of the work under this rule shall be borne by the board.

10. (i) No fee shall be charged for a forecast.

Fees payable for projects prepared by, and for works constructed by, the Superintending Engineer, Public Health department.

(ii) The scale of fees for preliminary and final projects of ordinary works and for construction of ordinary works shall be the same as the scale of fees charged by the Public Works department for similar work.

(iii) The fee payable for a preliminary project other than a project for an ordinary work shall be $\frac{1}{2}$ per cent. of the total estimated cost, subject to a minimum charge of Rs. 100 in case of a simple tube-well project and Rs. 500 in the case of other health projects. If a final project is subsequently prepared, the fee paid for the preliminary project shall be deducted from the fee payable for the final project.

(iv) The fee payable for a final project, other than a project for an ordinary work, shall be calculated in accordance with the following scale :—

Estimated cost.	When no surveying or levelling is done.	When surveying or levelling is done.
Rupees 50,000 and below	3 per cent.	6 per cent.
Above Rs. 50,000 ..	2 "	4 "

Provided that when a survey or a record of levels already in existence can be utilized in the preparation of the project but further surveying or levelling is found necessary, the Superintending Engineer, Public Health department, shall certify that the existing survey or record of levels is partly useful and may reduce the fee in proportion to the extent by which the cost of surveying or levelling is reduced by use of the existing survey or record of levels.

(v) When a preliminary or final project is revised no fee shall be charged for such revision, if merely the cost of the estimate is revised in accordance with changed rates or prices, nor if the estimate is reduced, shall any refund be made of any portion of the fee already paid. But when the project itself is modified, the Superintending Engineer, Public Health department, shall fix the fee payable for such modification. If the modified project is in the opinion of the Superintending Engineer, Public Health department, substantially a new project, the fee shall be the fee payable under clause (3) or clause (4) of this rule. In other cases a reduction shall be made in propor-

tion to the extent to which in the opinion of the Superintending Engineer, Public Health department, the original, preliminary or final project can be utilized in the preparation of the modified project.

(vi) The fee payable for the construction of works shall be calculated in accordance with the following scale:—

Drainage works up to Rs. 50,000 ..	16 per cent. of actual cost.
Drainage works over Rs. 50,000 but not exceeding 5 lakhs ..	13 " "
Drainage works over 5 lakhs ..	11 " "
Electric supply works ..	11 " "
Water-supply works other than tube-wells ..	11 " "
Tube-wells entirely constructed by a contractor under a lump sum contract ..	11 " "
Other tube-wells ..	50 " "

Town planning schemes, slaughter-houses, markets, model lodging-houses, houses, hotels, dispensaries, sarais, bathing ghats, latrines and the like—

Notification no.
XI-747-E,
dated May 5, 1931.

(i) up to Rs. 50,000 .. 16 per cent. of actual cost.

(ii) over Rs. 50,000 .. 11 " "

Provided that when the board assists in the construction of the work by providing, free of charge, tools, plant or establishment, the Superintending Engineer, Public Health department, may reduce the fee in proportion to the value of the assistance so rendered.

Form of application for a forecast.

- (1) Serial number.
- (2) Name of town
- (3) Area.
- (4) Population.
- (5) Nature and scope and probable cost of work.
- (6) Whether a plan is available, and if so, of what scale
- (7) Any other useful information.

NOTE—The description of the work given in column 5 should be carefully and sufficiently detailed to convey a clear understanding of the board's wishes

Instructions regarding the initiation of projects and the carrying out of public works by local authorities.

As several cases have occurred where important works have been delayed owing to want of knowledge concerning the procedure to be adopted, this note has been drawn out for the information of members and officers of municipal boards and of the local authorities in these provinces with a view to elucidating the procedure laid down at various times by Government concerning the preparation of projects and carrying out of public works by local authorities.

G. O. no. 1130/
XI-747-E, dated
April 29, 1928.

Government orders concerning procedure are laid down in the following:—

- (1) Public Works Department Code, 10th edition, paragraphs 174 to 183, also paragraphs 280 to 297.

(2) Municipal Manual, volume I, Part II, Chapter VI, pages 271 to 298 and Municipal Manual, volume I, Part IV, Act IX of 1914, pages 502 to 512.

(3) Indian Electricity Act, 1910.

It is of prime importance that the executive officers and the engineers to the local authorities concerned should be fully conversant with these rules, so that they may advise the boards concerned on all matters concerning correct procedure.

The first essential to initiating a work is the preparation of a project which must receive both administrative and technical approval before assistance from Government can be expected either in the form of a grant or a loan.

Administrative approval is given by the department of Government concerned, or the Board of Public Health and such approval is only given when the project is considered to be a reasonable one, capable of being financed and capable of yielding benefits proportional to the cost involved.

Technical sanction will be given by the Public Works department, or by the Board of Public Health. Technical sanction is only given when the project has been scrutinized by responsible officers of Government and endorsed by them as being sound as far as technical details are concerned.

Projects for local authorities may either be drawn out by the engineer to the local authority concerned, if properly qualified, by a consulting engineer or by the Superintending Engineer, Public Health department. (Projects prepared by contractors who are interested in the construction would not be accepted.)

Where the Public Health department agency is adopted the executive engineer of the division concerned may be relied upon to see that the procedure is followed, but in cases where projects are drawn out by either the board's staff or by consulting engineers independently of Government, care is necessary to ensure that sanction to the project is not delayed by lack of sufficient information.

A project for a work should consist of the following:—

- | | |
|--------|--|
| Report | 1 A report, which should deal fully with all aspects of the work, how the public will be benefited by the work, how the work is to be financed, the grounds on which assistance is required, the rate of progress and the programme of funds, the cost of maintenance and steps which the local authority have |
|--------|--|

- decided to take to meet these charges. Information regarding the agency which the local authority intends to employ to carry out the construction and the qualification and experience of this agency should also be given.
- Abstract of estimate. 2. An abstract of the estimate showing the total amount for which administrative and technical sanction is required. This abstract should be signed and dated by the chairman of the local authority concerned and the engineer preparing the project and the total should be shown in words as well as in figures.
- Detailed estimate 3. Detailed estimates should be provided supporting all the items in the abstract and lump sum allowance should be avoided as much as possible.
- Calculations ... 4. Technical calculations. These should be of the fullest description and drawn out in a clear manner, so that the adequacy and strength of all arrangements proposed may be susceptible of rapid check.
- Contract documents 5. Specifications, terms of contract, and forms of tender, together with documents comprising the contracts on which it is proposed to let the work should be provided in full.
- Form of project ... 6. All reports, estimates, calculations, specifications, forms of tender and contract documents must be on foolscap size paper with quarter margin and neatly bound. Two typed copies must be submitted and where the project amounts to over one lakh of rupees in value all the above information must be printed.
- Plans ... 7. The following rules must be observed in the preparation of plans:—
- (a) No drawings other than G. T. S. survey maps showing large areas should exceed double elephant size.

(b) All drawings and plans other than G. T. S. maps may be made on the dull side of the tracing cloth. If such prints are furnished they should be "black lines on a white ground." Blue prints are objectionable. No tracings should be made on paper, and any drawings or sketches which have to be made on paper which tears easily *should be mounted on cloth.*

(c) All plans, maps and drawings should be—

(i) numbered in the top right hand corner,

(ii) signed by the engineer employed in preparing the project, and

(iii) securely fastened or bound together along the left side and mounted on a lathe, and protected by cloth covers.

(d) All drawings must be fully dimensioned, with the scales drawn upon them, and all levels should be reduced to the G. T. S. bench-marks. All plans and maps other than G. T. S. maps should have the north point shown on them and the boundaries should be clearly marked. The longitudinal sections should run in the same directions as the plans.

(e) All points or places referred to in the report and the general description of the work should be indicated on the plans or drawings by distinctive marks for purposes of easy reference.

(f) In estimates for water supply, each length of main, both on plan and section, must have

a distinctive number or letter shown at each end. These numbers or letters must appear opposite the name of the street or the interval length shown on the calculation sheets and in the estimates.

- (g) An index plan or a key plan should always be provided, preferably a G. T. S. map, if such is procurable, showing the positions of the proposed work.

A duplicate set of all plans must be submitted. Where drainage works are involved the printed instructions issued by the Superintending Engineer, Public Health department, should be followed. (A copy of these instructions is available on application). A duplicate copy of all projects submitted will remain with Government for record.

Local authorities would do well to remember that other things being equal a project is likely to inspire more confidence and to command greater consideration in securing technical sanction in proportion to the care, technical ability and neatness with which it is prepared.

Rules regarding the procedure to be observed in connection with the supply of electric energy in municipalities.

1. A board desiring to take up an electric supply scheme from its available funds or from a loan shall apply to the Secretary to Government in the Public Works department, Buildings and Roads branch, for the services of the Electrical Inspector in connection with the preparation of a rough estimate. To enable the Electrical Inspector to prepare this estimate the board shall furnish a map showing the area of supply and any further information required by the Electrical Inspectors in connection with the requirements of the municipality, lights and fans likely to be required for Government buildings and residences, also for private individuals.

2. The rough estimate will be considered by the board which shall record a formal and definite resolution accepting the specification, cost of scheme and rates to be charged for the

Notification
1906/XI—6.H.,
dated July 5, 1906.

supply of energy. If any modifications are considered desirable and the matter cannot be settled satisfactorily with the Electric Inspector, a reference shall be made to the Chief Engineer, Buildings and Roads branch, whose decision will be final.

3. A copy of the resolution accepting the scheme together with the rough estimate shall be submitted by the board to the Commissioner for transmission through the Chief Engineer to Government in the Municipal department for administrative sanction to the project.

Preparation of detailed plans and estimate.

4. After administrative sanction has been accorded the detailed plans and estimate shall be prepared by the Electric Inspector and submitted to the chairman for the approval of the board by a resolution. The plans and estimate will thereafter be signed and dated by the chairman in token of such approval and forwarded, with a copy of the board's resolution to the Commissioner for submission to Government in the Public Works department for final sanction to the estimate.

5. No deviations from the sanctioned plans or estimate shall be made without approval of the board and the previous sanction of Government in the Public Works department.

Application for licence.

6. After final sanction to the estimate has been accorded and the resolution passed by the board in accordance with section 3(2) (e) of the Indian Electricity Act, 1910, an application for a licence under section 3(1) of the said Act shall be submitted in the manner prescribed in rules 9 and 11 of the Indian Electricity Rules, 1911 (notification no. 107, dated the 23rd December, 1910). The fee of Rs. 500 shall be paid into the Government treasury to the credit of the Public Works department under head "XXXI—Civil Works—Provincial," and the treasury receipt attached to the application for the licence

NOTE.—The model draft form of licence referred to in rule 12 will be found as Annexure III of the Indian Electricity Rules.

Construction.

7. On the licence being granted the chairman shall invite tenders by public advertisement for execution of the scheme. The acceptance of the tender shall rest with the board subject to the approval of the Government in the Public Works department, Buildings and Roads branch.

Rules as to the appointment and dismissal of establishment for maintenance of electric supply with reference to section 77 (1) (b).

8. No person shall be appointed to the establishment entertained for the maintenance of electric supply on a salary

exceeding Rs. 250 per mensem except with the approval of the Local Government.

NOTE.—Correspondence connected with such appointment shall be forwarded through the Electrical Engineer to Government, United Provinces.

9. No person shall be appointed to any post on the aforesaid establishment for which technical qualifications are required, except with the approval of the Electric Engineer to Government, United Provinces. The appointment will, in the first instance, be on probation for a period of one year, and confirmation in the appointment shall be subject to the approval of the Electric Engineer to Government.

10. The person appointed to any of the following posts is required to possess technical qualifications as follows:—

(i) *Power house superintendent.*

Technical training either in any of the Government Engineering Colleges or Technical Schools, Railway Workshops or Supply Power House and in addition he must have had at least three years' subsequent experience in a responsible charge as shift engineer or electric plant of not less than 200 K. W. capacity. In addition he must be able to read, write and speak English and be conversant with the keeping of power house logs and records.

(ii) *Shift Engineer.*

Apprenticeship of at least three years in a recognized power house and possession of a general knowledge of running and care of A. C. and D. C. plant and switchgear.

(iii) *Sub-station engineer.*

Experience of at least three years of sub-station switchgear (High and Low tension) transformers, arrestors and general sub-station equipment. In addition he must be able to test and report on accuracy of meters and of recording instruments installed.

(iv) *Switch board attendant.*

At least three years' experience in a recognized supply power house on A. C. or D. C. switchboards and in addition be conversant with general operation of switchboards and able to fill in log sheets.

(v) *Mains Superintendent.*

At least five years' experience as a head linesman, who can understand the main principles of overhead line construction and protection, cable laying and jointing. In addition be able to erect, test and repair overhead and underground transmission equipment.

(vi) Foreman wireman.

At least seven years' experience of every class of internal and external wiring both in conduit, cable and casing. Also be able to work from wiring diagrams.

(vii) Foreman linesman.

At least three years' experience as a linesman and be able to erect, test and repair overhead and underground line equipment.

*With reference to section 296 (2) (b).
Duties of Electric Inspector.*

11. (1) The Electric Inspector shall inspect every work at least once a year, and he shall record the result of his inspection in a report which he shall communicate to the board, the Commissioner of the division, and the Secretary to Government in the Public Works department, Buildings and Roads branch. The Commissioner is responsible for seeing that adequate action is taken on the report.

12. The Electric Inspector may at his discretion refer direct to the Chief Engineer any matter in which he considers that the orders of Government are urgently required.

13. The Electric Inspector may at any time communicate his recommendations with reference to minor points direct to the board. Should he consider further action to be necessary either because of the board's disregarding his recommendations or because the works are not being efficiently maintained or because the strength, remuneration or qualifications of the establishment are insufficient, he shall report the matter to the Secretary to Government in the Public Works department for orders.

14. The Electric Inspector will advise the board or engineer in charge in all matters where his advice may be sought.

With reference to section 77 (1) (b).

15. No person appointed to the establishment under rules 8 and 9 shall be dismissed for an alleged breach of professional duty until the opinion of the Electric Inspector has been obtained on the case.

Electrical schemes not financed from municipal funds or from a loan.

In the event of a board being unable to finance a scheme but desirous of having an electric supply it may advertise in the leading newspapers inviting applications for submission of a licence in the "draft advertisement" form below :—

Draft advertisement.

Whereas the Local Government is desirous of making provision for the supply of electrical energy within the municipality of———it is hereby notified that the said Local Government is prepared to grant a licence in accordance with the provisions of the Indian Electricity Act, 1910, in this behalf and in respect of the said local area to a supply company offering on terms considered favourable to undertake the supply of electrical energy to the aforesaid area.

Information as to the area and nature of the supply can be obtained from the chairman, municipal board,———.

Applications for licence in the prescribed form under the Indian Electricity Rules, 1911, should be addressed to the Secretary to Government, United Provinces, Public Works department, Buildings and Roads branch, Allahabad, accompanied with a fee of Rs. 500.

The scale of fees laid down in the following paragraph and in the table printed below has been prescribed by the Local Government under rule 5 (2) of the rules made by the Governor General in Council under section 37 of the Indian Electricity Act, 1910 [Government of India, Public Works department (Electricity) notification no. 107, dated the 23rd December, 1910], for the services of the Electric Inspector. These fees shall be paid into the treasury, to the credit of the Public Works department under the head XXXI—Civil Works—Provincial, and the Treasury Officer's receipt forwarded to the Accountant-General, intimation of the same being given to the Electric Inspector.

Notification
1619/1532-W.,
dated June
1912 and G.O.
401-2413-W., da
June 7, 1917.

(1) For each inspection—

Installation up to 10 K. W.	..	..	..	..	10
.. above 10 K. W. and not exceeding 20 K. W.	..	..	..	..	15
.. " 20	..	..	50	..	25
.. " 150	..	..	..	..	50

(2) For inspections rendered necessary by the failure on the part of board to comply with the provisions of the Electricity Act or the rules made thereunder a minimum fee of Rs. 16 will be charged; if the time occupied on an inspection amounts to one full day, Rs. 32, and, if more than a day, Rs. 32 for every day or fraction of a day.

(3) When any difference or dispute under the Act or rules is referred to the Electric Inspector and the work done by him is not laboratory work a minimum fee of Rs. 16 will be charged; if the time occupied on an inspection amounts to one full day Rs. 32, and, if more than a day, Rs. 32 for every day or fraction of a day.

Table of fees to be charged to local bodies for the services of the Electric Inspector.

For preliminary advice, consultation.	For preliminary report, sketch of projects, etc.	For examination and report on project drawn up by other agency.	For detailed estimates and drawings.	For contract drawings, specifications and form of tender, examination and report of tenders.	For 4 and 5 together.	For supervision and control by Electric Inspector or officer appointed <i>ad hoc</i> .	Remarks.
1	2	3	4	5	6	7	8
No fee to be charged	To Rs 10,000 at 1 per cent. (minimum Rs. 50). On excess over Rs. 10,000 at $\frac{1}{2}$ per cent. These to be remitted if detailed estimate and drawings are subsequently undertaken.	To Rs. 10,000 at 1 per cent. (minimum Rs. 50). On excess over Rs. 10,000 at $\frac{1}{2}$ per cent.	To Rs. 10,000 at 2 per cent. (minimum Rs. 100). From Rs. 10,000 to Rs. 50,000 at 1 $\frac{1}{2}$ per cent. (minimum Rs. 250). From Rs. 50,000 upwards at 1 per cent. (minimum Rs. 800). Actual cost of survey extra in every case.	The same fees as in column 4.	Up to Rs. 10,000 at 4 per cent. (minimum Rs. 200) From Rs. 10,000 to Rs. 50,000 at 3 per cent. (minimum Rs. 500). From Rs. 50,000 upwards at 2 per cent. (minimum Rs. 1,500). Actual cost of survey extra.	Maximum rate for supervision by Electric Engineer or other person appointed under him for the purpose, 1 $\frac{1}{2}$ per cent. for supervising and extra 1 $\frac{1}{2}$ per cent. if measuring up and checking bills is included.	Subject to reduction or remission in special cases at the discretion of Government of India or Local Governments and administrations. No travelling allowance to be charged to local authorities, it should be borne by Government.

CHAPTER VII.

WATER SUPPLY.

Rules as to the maintenance of water-works are given at pages 277 to 280; rules as to the appointment and dismissal of the establishment for the maintenance of water-works at pages 274 and 275 and rules as to the construction of water-works at pages 275 to 277 of this Manual. For model water-works rules to be made for individual municipalities see pages 393 to 399 of this Manual.

With reference to section 235.

United Provinces municipal water-supply rules.

Notification no.
1906/XI—6H.,
dated July 5, 1916.

Preliminary.

1. In these rules, unless there is something repugnant in the subject or context,—

(1) "communication pipe" means any pipe or system of pipes, along with all fittings thereto, by means of which water is supplied to a building or land from a municipal supply main; and includes the connection pipe, service-pipe, meter, and their fittings;

Notification no.
1725/XI—756-E.,
dated July 3, 1925.

(2) "connection pipe" means any pipe from the ferrule to the stopcock, connecting a municipal supply main with a service pipe;

(3) "ferrule" means a ferrule connecting a connection pipe with a service pipe;

(4) "service pipe" means any pipe other than a connection pipe, by means of which water is supplied to a building or land; and

(5) "stopcock" means a stopcock fitted at the end of a connection pipe furthest away from the supply main, for the purpose of shutting off or regulating the supply of water from the main to any building or land.

2. All sums due under the provisions of these or any other rules relating to the supply of water by any municipality, shall be recoverable in the manner provided by chapter VI of the Act.

3. Where any fee or charge is declared by any such rules to be recoverable from the occupier of any building or land and there are more occupiers than one the owner of the building or land shall be deemed to be the occupier.

*Private supply—General.**(Applications.)*

4. Before a person begins the laying alteration or extension of any communication pipe, he shall fill up and deliver at the municipal office an application in the printed form prescribed in schedule I attached to these rules, and signed by the owner of the property concerned or by the person primarily liable for the payment of property taxes on the said property.

5. With an application for a connection with a municipal main a fee of Rs. 2 shall be paid.

NOTE.—This rule shall not apply to the municipality of Naini Tal.

Notification no.
2531/XI—756-E.,
dated September 12,
1923.

In the case of the Canwpoore municipality, a fee of Rs. 3 shall be paid with an application.

6. If the applicant wishes to employ a licensed plumber (and not the board) for the purpose of making the connection the application shall be delivered at the municipal office by the plumber.

7. If the applicant wishes to employ the board for the purpose of making or altering a connection, he shall in his application set forth the work to be executed, and on receipt of an estimate of the cost of executing the work shall, if he desires the board to proceed with the execution of the work, deposit the estimated sum in the municipal office.

8. For the purpose of facilitating replacement, all pipes and fittings shall be exact duplicates of the standard samples kept in the office of the municipal engineer or water-works superintendent.

9. All pipes shall be of iron galvanized or coated with an anti-corrosive substance or of lead (where the working pressure does not exceed 200 feet) and of a quality approved by the municipal engineer or water-works superintendent. When first fitted they shall be new and capable of withstanding a pressure of a column of water 200 feet (or in the case of the municipalities of Naini Tal and Mussooree, 600 feet) in height.

10. Ferrules shall be of brass or gun-metal and shall be screwed into the connection pipe and the supply main. All threads shall be cut to standard gauge and the bore of each ferrule shall correspond accurately to the dimensions prescribed for the ferrule. Every ferrule shall be covered with an iron bell cover resting on the supply pipe to protect it from contact with the earth.

11. Galvanized iron tubing shall be of a thickness not less than that prescribed in the following scale:—

If of $\frac{1}{2}$ " diameter, then $\frac{3}{8}$ " in thickness.

If „ $\frac{3}{4}$ " „ „ $\frac{3}{16}$ " „

If „ 1" „ „ $\frac{7}{32}$ " „

Notification no.
1848/XI—532E.,
dated July 14, 1926.

All lead pipes shall be hydraulic drawn of equal substance throughout and shall be jointed with wiped solder joints. Lead piping shall be of a weight not less than that prescribed in the following scale:—

Diameter 3/8" Weight 5lbs. per linear yard.

"	1/2"	"	6	"	"	"
"	5/8"	"	7 1/2	"	"	"
"	3/4"	"	8	"	"	"
"	1"	"	12	"	"	"
"	1 1/4"	"	16	"	"	"
"	1 1/2"	"	18	"	"	"
"	2"	"	21	"	"	"

12. No more bends or elbows than are absolutely necessary are permissible, and no bend shall be effected by heating, nor shall there be any such gradual bend or long sweep as to cause risk of splitting.

13. The point of discharge of all pipes shall be above ground and easily visible.

14. Connection pipes shall be not less than two feet below the surface of the ground and all pipes above ground shall, so far as is practicable, be screened from exposure to the sun.

NOTE.—This rule shall not apply to the municipalities of Naini Tal and Mussoorie.

15. Whenever a communication pipe is laid across a sewer or open drain or in any place where, in the opinion of the municipal engineer or water-works superintendent, it is liable to injury, it shall be passed through an exterior glazed stoneware or cast-iron pipe of sufficient length and strength to afford due protection to it.

16. On every communication pipe a brass stop-cock having the same waterway as the pipe shall be placed at or near the entrance to the premises, and, except with the permission in writing of the chairman or executive officer, outside the premises. Such stop cock, for the purpose of indicating its situation, shall be provided with a footway cover box resting on brickwork foundation. The box shall be arranged for locking and the key shall remain under the control of the municipal engineer or water-works superintendent. The stopcock shall be capable of adjustment, so that the supply to the premises may be regulated by it.

17. Except with the sanction in writing of the municipal engineer or water-works superintendent no tap, shall exceed 1/2" or be of a kind other than that known as "springcock" or "pushtap," or be fixed outside the walls of any building unless the water-supply is controlled by meter.

Meters.

18. Every meter shall be placed as near to the stopcock as possible and in a position where it can be conveniently examined.

Notification no.
135/XI-756-E.,
dated January 13,
1925.

18A. An account of the service and cost of repair of meters installed by the board shall be kept in the form prescribed in the schedule attached to these rules.

19. No meter shall be disconnected from the service pipe or otherwise interfered with, except, with the permission of the municipal engineer or water-works superintendent.

19A. (1) The board shall cause a meter to be removed from service—

(a) when the meter reading book shows that the consumption has fallen off and the cause of the fall cannot be ascertained;

(b) where the meter is damaged or is not recording or is otherwise out of repair;

(c) after 18 months' continuous service.

(2) A meter removed under the preceding rule shall be examined and where necessary shall be repaired, cleaned and oiled.

(3) The meter shall then be tested and shall not be passed for service unless its readings are accurate within five per cent. The result of the test shall be recorded in the register of testing in the form prescribed in the schedule attached to these rules.

NOTE 1.—Each meter shall be tested at "full bore," i.e., maximum rate of its discharge into the test tank at the available head of water at the testing station.

NOTE 2.—Each meter shall also be given a "slow test" at the following rate of the sizes given below:—

Inferential meters. Size	.. $\frac{1}{4}$ " to $\frac{3}{4}$ " at rate of 20 gallons per hour.	
	1" to 2" do. 40	ditto
	3" to 4" do. 60	ditto
	5" and upwards of 100	ditto
Positive meters. Size	.. $\frac{1}{4}$ " to $\frac{3}{4}$ " at rate of 10	ditto
	1" to 2" do. 20	ditto
	3" and upwards of 30	ditto

Instructions for running "slow tests."

A gun-metal disc of a diameter that will nearly fit the inside of the union nut on the outlet branch of the meter is required for each size and is provided with a small hole of such diameter that it will discharge the required rate of flow per hour with the pressure head available at the testing station.

Once these discs are made no further trouble is necessary in the adjustment of valves to obtain the required rate of flow, when the meter body and its working parts are subject to the full pressure of the water in the supply main.

20. The register of a meter shall be *prima facie* evidence of the quantity of water consumed.

21. Where a meter is out of order for any period exceeding one week, the board or the executive officer shall estimate on such available data as it or he considers most reliable the amount of water consumed during such period, and the amount so estimated shall be deemed the amount actually consumed, but no rent shall be charged for a meter for the period that it is out of order.

22. Within 15 days of receipt by an occupier of the record of water registered by a meter for any month the occupier may request the board to test the meter. Should the meter prove to be less than five per centum fast, the cost of testing will be borne by the occupier: in any other case such cost will be borne by the board and the estimated overcharge refunded *pro rata* for the month in respect of which the accuracy of the meter is disputed. The charge for testing a meter shall be Rs. 5 (or, in the case of the municipalities of Benares and Agra, Rs. 2, or, in that of Allahabad, Rs. 3):

Notification no.
1898/XI-383E.,
dated November
25, 1920.

Provided that in the case of the municipality of Mussoorie the charge for testing a meter shall be Rs. 2 if the meter has been tested within the last six months; otherwise no charge will be made.

Notification no.
2040/XI-756-E.,
dated July 10,
1931.

Cisterns, troughs, water-closets, etc.

23. Every cistern shall be provided with a ball valve and a detective or warning pipe and with proper means of access and inspection, and, if used for drinking water, with a dust-proof cover. No cistern, other than a cistern for the purpose referred to in the next rule, shall be placed immediately over or in the same room as a privy.

24. All water-closets shall be provided with water from a cistern and not direct from a service pipe, or by a tap of any kind. Every cistern for the supply of water-closets shall be fitted with an efficient flush valve. Every flush valve, shall be so constructed as to prevent a back-siphon or a discharge of more than three gallons of water at each flush, and shall be of sufficient size to contain water for at least eight flushes.

25. All urinals shall be provided with water either from a cistern or from a pipe fitted with a cock. Every cistern for the supply of water to urinals shall be fitted with an efficient waste-preventing apparatus and shall be so constructed as to prevent a continuous discharge or a discharge of more than half a gallon at each flush.

26. Every boiler for generating steam shall be supplied with water from a cistern, not by direct connection with the service pipe.

27. All watering-troughs for cattle shall be fitted with a proper ball-cock under cover.

28. Hydrants for fire or other purposes shall only be permitted with the special sanction of the board.

Agency and supervision.

29. Where a new connection is made with a municipal main or other water-work or an existing connection therewith requires renewal, the connection pipe and all fittings thereto shall be supplied by the board and fitted by municipal agency (through the medium of a contractor or otherwise) at the expense of the person on whose application the connection is made or renewed.

30. No supply pipe or other fitting shall be laid down or attached otherwise than by or under the supervision of an officer or servant of the board appointed in this behalf by the chairman or the executive officer, and such officer or servant shall, upon the completion of the fitting in a satisfactory manner and upon due provision being made for the draining off of waste water, give a certificate of such completion. The person by or at whose instance the work is done shall pay in advance the cost of supervision and of the certificate at the rates applicable to the municipality concerned.

NOTE.—While rules 29 and 30 reproduce the distinction made in sections 18 and 15 of the North-Western Provinces and Oudh Water-works Act, 1891, between pipes and fittings inside a building and connection pipes under a street, allowing the former to be laid or fitted by a licensed plumber but requiring the latter to be made by municipal agency, any board that desires to require all plumbing work in connection with the water supply to be done by municipal agency can effect this by making a byelaw under section 290 of the Act. In such case the board should apply to be exempted from all the rules relating to agency and supervision.

31. No connection with any municipal main or water-work shall be made, renewed, repaired or cut off except by municipal agency (through the medium of a contractor or otherwise).

32. Any connection or supply pipe, any fitting thereto laid down, altered or attached in contravention of any rule, may be removed, relaid or re-attached by an order of the chairman or the executive officer and at the expense of the consumer.

33. No person (other than an engineer in the service of Government) shall perform any work connected with the supply of water until he has been admitted and enrolled as a licensed water-works plumber, and has entered into an agreement to conform to, and comply with, the rules of the board. A plumber's licence may be granted to a person who is himself qualified or who engages a qualified workman. The board may prescribe such examination as it deems necessary for the purpose of satisfying itself as to qualifications.

33A. A water-works plumber should possess the following qualifications :

Notification no.
4648/XI—383E-3,
dated December
16, 1932.

(a) *Theoretical.*

(1) He should have theoretical as well as practical knowledge and experience of the work of laying and fixing cast iron as well as galvanized iron pipes and know how to repair pipes in cases of leaks and bursts.

(2) He should know how to prepare an estimate for laying cast as well as galvanized iron pipes.

(3) He should possess knowledge of drawing and must be able to make neat sketches for the purpose of explaining the arrangement of house connexion pipes and fittings in detail.

(4) He should understand fully the inside parts and principles of working of all fittings in connexion with cast iron as well as galvanized iron pipes.

(5) He should be able to calculate the size of pipe and fittings for any house connexion.

(6) He should be thoroughly conversant with the water supply rules.

(b) *Practical.*

(1) He should be able to cut cast iron pipes and make lead joints with a double collar in a fixed position.

(2) He should be able to cut and screw 2" galvanized iron pipes and lay same at any position.

(3) He should know the use of stocks and dies of different patterns and be able to use a foot rule and take size of pipes, collar sockets and threads.

(4) He should know how to fix meters.

(5) He should be able to make a ferrule connexion, unscrew same and put a plug in the hole under high pressure.

(6) He should be able to repair standposts and other water-works fittings.

If the plumber is not qualified himself he should engage one or more men who singly or jointly should possess the above qualifications.

33B. The following security and fees will be charged from licensed plumbers :

					Rs.
1. Security ..	..	..	..	..	100
2. Yearly fee ..	..	..	..	..	25

34. The agreement referred to in rule 33 shall include the following conditions, namely :—

- (a) That the licensed plumber, in all matters in which he may be employed, shall afford every assistance in his power to the board and all municipal officers in carrying out and enforcing the rules for the time being in force;

- (b) that the licensed plumber shall, in every case in which he may be employed, as far as his employment extends, comply with the rules in force at the time and such orders as may be issued by the municipal engineer or water-works superintendent and are applicable to the circumstances of the case;
- (c) that if any time the licensed plumber or any workman employed by him breaks or evades the said rules, his name may, at the discretion of the board, or, where there is an executive officer, of such officer, be erased from the list of licensed plumbers, and that in such event he shall at once return his licence to the municipal office;
- (d) that if such plumber, acting under a road-opening order, opens any road and fails to repair any damage caused to any road in a proper and workmanlike manner to the satisfaction of the municipal engineer or water-works superintendent, the road shall be put in proper order at the cost of the said plumber, to be recovered in the manner prescribed in Chapter VI of the Act;
- (e) that the licensed plumber shall repair any leakage in a communication pipe or cistern connected therewith within 12 hours from the time of being engaged to do so by any person in compliance with rule 48;
- (f) that the licensed plumber shall start the work of making a new connection within a fortnight from the receipt of the orders of the board and shall finish the work within a reasonable time.

35. All fittings of a communication pipe shall be tested and stamped by the municipal engineer or water-works superintendent or by some one duly authorized by him before they are fixed, and the following fee shall (except in the case of the Meerut and Allahabad municipalities) be charged for testing :—

Notification no. 1725/XI—756-E., dated July 3, 1925.	Fittings.					Annas.	
	Ferrule	..	..	..	..	..	2
	Bends	..	..	..	..	..	2
	Elbows	..	..	..	..	..	2
	Sockets	..	..	..	..	..	2
	Reducers	..	..	..	..	..	2
	Stop-cock box	..	..	..	..	..	2
	Bib-cock and stop-tap	..	..	..	..	..	2
	Bath and lavatory fittings	..	..	..	..	..	2
	Ball-tap	..	..	..	..	..	3
	Water-closet cistern	..	..	..	..	..	3
	.. .. with ball-cock	..	..	..	..	..	6

Fittings.					Annas.
Galvanized iron tank	..	..	..	..	8
" pipe	..	..	..	..	0 per 100 linear feet.

No fitting will be tested which is not stamped with the name of the maker.

In the case of the Allahabad municipality the following fee shall be charged for testing :—

Fittings					Annas.
Stop-cock	..	..	..	..	3
Bib-cock and stop-tap	..	..	..	..	3
Bath and lavatory fittings	..	..	..	..	3
Ball-tap	..	..	..	..	4½
Water-closet cistern	..	..	..	..	4½
" with ball-cock	..	..	..	..	9
Galvanized iron tank	..	..	..	..	12
" pipe	..	..	..	..	6 per 100 linear feet.

In the case of the Cawnpore municipality the following fees shall be charged for testing :—

					Rs. s. p.
Stop-cock box	..	..	..	..	0 4 0
Bib-cock and stop-tap	..	..	..	..	0 4 0
Bath and lavatory fittings	..	..	..	..	0 4 0
Ball-tap	..	..	..	..	0 6 0
Water-closet cistern	..	..	..	..	0 0 0
" with ball-cock	..	..	..	..	0 12 0
Galvanized iron tank	..	..	..	..	1 0 0
" pipe	..	..	..	..	0 12 0 per 100 linear feet.

Notification no.
2551/XI—750-E.,
dated September
12, 1923.

36. Samples of standard fittings, approved by the Superintending Engineer, Public Health department, shall be open to inspection at the office of the municipal engineer or water-works superintendent.

37. Sample fittings presented to the municipal engineer or water-works superintendent shall, if approved by the sanitary engineer, be stamped and placed among the standard fittings.

Powers of board.

38. The board, or where there is an executive officer, such officer, may take temporary charge, for such period as appears desirable, or any connection pipe.

39. The board may, if it thinks fit, take over any connection pipe occupying any street or land vested in the board, and thereafter such pipe shall vest in, be maintained by and be at the disposal of, the board as a municipal water-work.

40. The board, or where there is an executive officer such officer, may make an inspection of any building or land connected with a municipal main in order—

(a) to remove, test, examine and replace any meter, or

(b) to examine the communication pipe and any storage cisterns connected therewith, or

(c) to see if there be any waste or misuse of water.

41. Where any defect is found to exist in any communication pipe or cistern belonging to the owner or occupier of any building or land, the board, or where there is an executive officer, such officer may require such owner or occupier to remedy the defect :

Provided that where any defect in the communication pipe or ferrule or any fittings under a public thoroughfare is found while the road is under consolidation, the cost of putting such defect right shall be borne by the Water-works department.

41A. Where any defect is found in any portion of a communication pipe or its fittings, which is under a public thoroughfare, the board shall have it repaired as soon as it is discovered, and recover the cost thereof according to the scale fixed by the board annually for the purpose from the owner or occupier of the building.

42. The board, or where there is an executive officer, such officer may, without prejudice to any other power conferred by or under the Act, at any time stop a private connection or sever a connection pipe from the main in any of the following events, namely :—

(a) In default of payment of water-tax or other charges in respect of the private connection within 15 days of the date of the presentation of the bill till all arrears are paid;

(b) in the case of the connection or service pipe or their fittings being broken or damaged, or in the case of the meter or any part thereof being tampered with, damaged, altered or removed, till the breakage, damage or defect is made good to the satisfaction of the municipal engineer or water-works superintendent;

(c) in the case of waste of water, till measures are taken to the satisfaction of the municipal engineer or water-works superintendent to prevent the recurrence of such wastage;

(d) in the case of the communication pipe being without the permission of the board, or, where there is an executive officer, of such officer, extended beyond what is shown in the sanctioned plan, until such extension is cut off;

(e) in the case of the house or land being unoccupied;

(f) if any such officer as is referred to in rule 40 is refused admittance into any house or land for

Notification no.
1725/XI—756-E-2,
dated July 3, 1925.

Notification no.
720/XI—756-E.,
dated March 24,
1927.

Notification no.
1725/XI—756-E-2,
dated July 3, 1925.

the purposes mentioned in the said rule, or is prevented from making such examination as is referred to in the said rule, until free access is permitted;

- (g) if after receipt of a written notice from the board, or, where there is an executive officer, from such officer, requiring him to refrain from so doing the owner or occupier of any building or land connected with a municipal main continues—
- (i) to use the water, or to permit the same to be used, in contravention of any rule for the time being in force or of any condition prescribed with regard to such private connection by the board, or where there is an executive officer, from such officer, or
- (ii) where the supply is not controlled by meter, to prevent any person not residing in or on the building or land to carry away the water therefrom.

Duties and prohibitions.

43. When any private connection has been stopped or connection pipe severed from the main by the board or the executive officer, no person shall re-open such connection or re-connect the connection pipe with the main, except with the permission of the board, or where there is an executive officer, of such officer.

44. When a connection pipe is severed from the main for any reason, the board, or where there is an executive officer, such officer, may remove any portion of the communication pipe that has been laid underneath a municipal road or public land, and the cost of doing so and of plugging the main may be recovered from the owner or occupier of the building or land concerned.

45. Except with the sanction in writing of the board, or where there is an executive officer, of such officer, no building or land belonging to one owner shall be supplied with water from a communication pipe from which water is supplied to a building or land belonging to another owner, nor shall any house or tenement have more than one connection pipe.

46. The occupier, or in the case of a vacant house, the owner, of a building or land connected with a municipal main or water-works shall, if the connection is stopped or the connection pipe is severed from the main or water-work by the board in exercise of its powers under these rules or on the application of such owner or occupier, pay to the board a fee of Rs. 2 (or such other fee as may be specially prescribed in any municipality by the Local Government) for such stopping

Notification no.
1450/XI—756-E.,
dated June 26/27,
1924.

or severance, and a further fee of Rs. 2 (or such other fee as may be specially prescribed in any municipality by the Local Government) for re-opening or re-connection :

Provided that with the sanction of the Government a board may forego one or both the fee mentioned above.

Notification no.
667/XI—756-E.,
dated March 10,
1926.

Notification no.
720/XI—756-E.,
dated March 21,
1927.

46A. Where the owner or occupier of a building or land of his own accord applies to the board for stopping or reopening a connection the above fee shall have to be paid in advance.

47. The occupier or, in the case of a vacant house, the owner of a building or land connected with a municipal water-work shall keep in repair every communication pipe and every cistern connected therewith so as to effectually prevent the water from running to waste.

48. If any leakage occurs either in a communication pipe, cistern or fitting connected with the same, the occupier of the building or land shall within 48 hours apply to the board to effect the necessary repairs or engage for the purpose a licensed plumber :

Provided that the application shall be made to the municipal board if the leakage is under a public thoroughfare.

49. A person shall not attach or cause to be attached any pipe to any municipal main or water pipe or to any apparatus connected therewith, whether belonging to the board or not or extend, alter or disconnect any communication pipe without the permission of the board, or, where there is an executive officer, of such officer.

50. An occupier of any building or land connected with a municipal main shall not waste or sell water supplied therefrom nor apply it to purposes other than those for which he is entitled to use it, nor, except where the supply is controlled by meter, allow any person not being an occupier of the premises to use the same.

51. No person shall fraudulently—

(a) alter the index to any meter or prevent any meter from duly registering the quantity of water supplied, or

(b) abstract or use water before it has been registered by a meter set up for the purpose of measuring the same.

Explanation.—The existence of artificial means under the control of the occupier for causing any such alteration, prevention, abstraction or use shall be evidence that he has fraudulently effected the same.

52. No person shall wilfully or negligently—

(a) injure or suffer to be injured any meter belonging to the board or any of the fittings of such meter;

- (b) break, injure or open any lock, cock, valve, pipe, work, or engine appertaining to any municipal water-work,
- (c) obstruct the flow of flushes, draw off divert or take water from any such water-work,
- (d) do any act whereby the water in, or derived, from, any municipal water-work shall be wasted;
- (e) obstruct, divert or in any way injure or alter any water main or duct; or
- (f) without sanction, use for other than domestic purposes any water supplied for domestic purposes or supplied to any stand pipe or pump situated in a street.

Notification no.
1191/XI--387 E.,
dated June 17,
1918.

53. No person shall—

- (a) bathe in, at or upon any municipal water-work, or wash, throw or cause to enter therein any animal, or
- (b) throw any rubbish, dirt, filth or other noisome thing into any water-work or wash or cleanse therein any cloth, wool, leather or skin of any animal, or any clothes or other things, or
- (c) cause the water of any sink, sewer or drain or of any steam engine or boiler or any other filthy water belonging to him or under his control to turn or be brought into any water-work, or do any other act whereby the water in any water-work is fouled or is likely to be fouled.

54. If it shall be shown that an offence against some provision of these rules has occurred on any premises to which a private supply of water is furnished by the board, it shall be presumed, until the contrary is proved, that such offence has been committed by the occupier of the said premises.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government hereby directs that every person committing a breach of any of the provisions of the above rules shall be liable on conviction to a fine which may extend to Rs. 100, and where the breach is a continuing one, to a further fine which may extend to Rs. 5, for every day after the date of the first conviction, during which the offender is proved to have persisted in the breach.

SCHEDULE I.

Notification no.
4105/XI-74H.,
dated October 12,
1916.

APPLICATION FOR THE LAYING, ALTERATION OR EXTENSION
OF A COMMUNICATION PIPE.

(See rule 4 of United Provinces Municipal Water-supply Rules.)

Presented by

Name_____

Address_____

$\frac{1}{We}$ the undersigned, hereby make application for permission to *[lay a communication pipe or to alter $\frac{or}{and}$ extend the existing communication pipe at the premises and in the manner described below.] † $[\frac{1}{We}$ enclose a deposit of Rs. 2 as required by rule 5 of the United Provinces Municipal Water-supply Rules.] * $[\frac{1}{We}$ propose to employ for the execution of the work

who is a duly licensed plumber.] * $[\frac{1}{We}$

request the board to furnish $\frac{me}{us}$ with an estimate of the cost of executing the work.]

Name_____

Address_____

DESCRIPTION OF PREMISES.

House or premises no. situated in road
mohalla

Water-tax, if any, assessed on the premises—Rs.

Description of proposed work, including specification of fittings and materials—

(a) It is proposed to $\frac{lay down a}{or}$ communication pipe
 $\frac{alter and extend the}{}$
[so as to] and in doing so to make use of
the fittings of the following specifications:—

*Delete the words not required.

†Delete unless new connection is required.

Disinfection of a municipal water-supply.

G. O. no. 100/
XI—438-B, dated
May 6, 1899.

The following instructions drawn up by the Superintending Engineer, Public Health department, for the disinfection of a municipal water-supply on the occurrence of an epidemic of typhoid fever or cholera are republished for the guidance of the boards:—

Instructions for the disinfection of a water-works system.

On the occurrence of an epidemic of typhoid fever or cholera which is proved to be in any way traceable to the water-supplied from municipal water-works the engineer in charge, on receipt of orders from the Superintending Engineer, Public Health department, shall at once proceed to disinfect clear water reservoir and distribution pipes in the manner described below:—

The depth in one compartment of the clear water reservoir should be lowered until only 200,000 gallons of water is left in the reservoir. Ten pounds (avoirdupois weight) of permanganate of potash (previously dissolved in buckets or in an iron tank) should then be gradually added at about six or seven o'clock in the evening. At 11 p.m. by which time the demand for drinking purposes will have ceased, the pumps should be started and the pink water slowly pumped through the distribution system. Where there is a raised reservoir this should be emptied by opening some of the scour valves before pumping is commenced, so that the disinfectant may thoroughly wash out the reservoir as well as the pipes.

Arrangements should be made, while the pumping is in progress, to have all the scour valves opened in rotation, to ensure a proper circulation of the disinfecting fluid.

When the reservoir has been pumped empty the supply from the filters should be turned on, and as soon as sufficient water has collected, the pumps should be re-started and clear water pumped slowly through the system for half an hour.

By starting pumping at 11 p.m. it should be possible to have the whole operation completed by 3 or 4 o'clock in the morning before water is required for domestic purposes.

This above procedure is to be observed in the case of an outbreak of typhoid; the only difference in the event of the epidemic being one of cholera is that 10 gallons of commercial hydrochloric acid should be added to the solution of permanganate of potash in the clear water reservoir. The hydrochloric acid should of course be previously diluted in buckets of water being put in the reservoir.

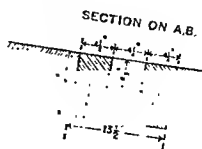
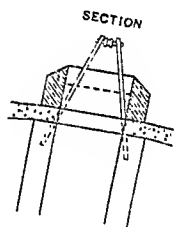
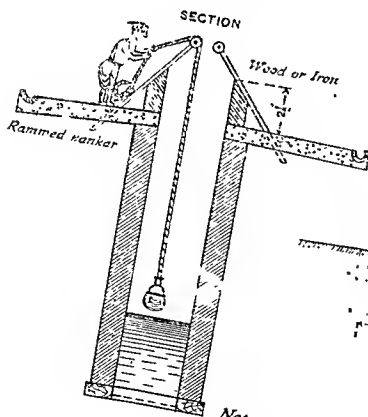
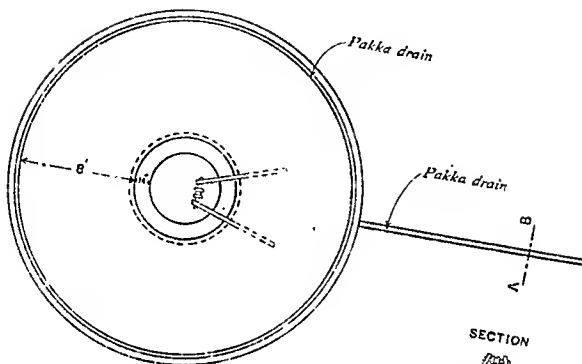
Instructions to be observed in the protection of wells.


The pakka brick-work (of the cylinder wall) should be so sloped off at the top that people drawing water from the well cannot stand upon the top or place gharas there. This wall may be about 14 inches thick and 2½ feet high above the platform. Two or more pulley blocks according to requirements, should be fixed on this wall, as shown on the plan, and may be of either wood or iron. The object of the raised wall

is to prevent the splashings from dirty or disease-infected clothes or hands and feet from going into the well. The sloping top is to keep them from putting their feet or *gharas*, which may have come in contact with the vomit, etc., of a cholera patient, on the coping of the edge of the well, and thus greatly increasing the danger of infecting the water of the well.

Where there is an already existing *pakka* platform the rammed kankar will not be required. In the event of a new platform being required it should be made of rammed kankar as shown on the plan, at least eight feet broad. The platform should be well drained, and the length of the *pakka* drain carrying off the water should be $1\frac{1}{2}$ times the depth of the well.

PLAN OF A WELL.



Note.—New work shown thus 

CHAPTER VIII.

PUBLIC HEALTH.

Rules relating to the appointment of Medical Officers of Health in municipalities.

With reference to section 67(2).

1. Government inaugurated a fully Provincial Service of Medical Officers of Health from July 1, 1927 for the purpose of providing a trained cadre of officers for the Public Health Service of local bodies. The appointment and confirmation of Medical Officers of Health in the Public Health Service and their removal or dismissal therefrom shall rest with Government. These officers shall be under the general control of the Director of Public Health and except where provided to the contrary in these rules shall be subject to the provisions of the Fundamental Rules applicable to the Provincial Public Health Service. They shall be posted to the various towns in these provinces in accordance with the rules laid down below.

*Notification no.
423/XI-667 P.
dated November
21, 1927.*

2. If a Municipal Board has any complaint against its Medical Officer of Health, it shall report the matter with full particulars of the complaint to the Director of Public Health, who will take the necessary action.

3. The entire pay and leave salary of Medical Officers of Health will be borne by Government but municipal boards shall be responsible for providing these officers with suitable office accommodation, the necessary clerical and menial staff and contingencies for the proper execution of their duties.

4. Rules for the appointment, pay promotion and conditions of service of Medical Officers of Health are included in Chapter II of the Public Health Manual.

Rules regarding the entertainment by municipal boards of Medical Officers of Health.

1. Every Municipal Board with an income of Rs. 50,000 per annum or over shall, unless the Local Government otherwise directs, employ a Medical Officer of Health who belongs to the United Provinces Public Health Service. The class of officers to be employed shall be determined in accordance with rule 4.

2. Municipalities are divided into four classes for public health purposes and are ordinarily assigned to a class on the following principles:—

(a) Municipalities with a population of 150,000 inhabitants or more are assigned to class I.

(b) Municipalities other than those comprised in class I and with a population of 50,000 or more are ordinarily assigned to class II.

(c) Municipalities other than those comprised in classes I and II and with an annual income ordinarily not less than Rs. 50,000 are assigned to class III.

(d) Municipalities other than those comprised in classes I, II and III are assigned to class IV.

(e) The income of a municipality will ordinarily be calculated on the basis of the figures for the three years immediately preceding the date when the question of assignment or transfer arises.

The opening balance and non-recurring grants received from Government shall not be included in calculating the income of the municipality.

3. Municipalities have for the time being been assigned by Government to the classes to which they are shown as belonging in Appendix "A".

4. The appointment of Medical Officers of Health in I and II class municipalities shall be filled by I class Medical Officers of Health and that in III class municipalities by II class officers :

Provided that for the exigencies of the public service an officer of the II class may be appointed temporarily to a II class municipality.

5. (1) Postings and transfers of I class Medical Officers of Health to particular municipalities shall be made by the Government on the recommendation of the Director of Public Health.

(2) Postings and transfers of II class Medical Officers of Health to particular municipalities shall be made by the Director of Public Health.

(3) A Municipal Board may at any time address the Director of Public Health regarding the appointment of any particular officer.

6. With the approval of the Commissioner of the Division and the Director of Public Health a Municipal Board may grant a conveyance allowance to the Medical Officer of Health in its employment.

7. (i) When a vacancy occurs in a municipality which is likely to last for more than one month the Director of Public Health shall post a reserve officer to act in the vacancy.

(ii) When the vacancy occurs for one month or less the Director of Public Health may appoint a Sanitary Inspector of the municipality to carry on the current technical and outdoor duties of the Medical Officer of Health in addition to his own duties as a Sanitary Inspector. The charge of the administrative portion of the duties of the Medical Officer of Health in such cases shall be held by the Secretary or the Executive Officer of the municipality.

(iii) When so appointed, the Sanitary Inspector shall be granted by the Director of Public Health a pay from provincial revenues equal to 10 per cent. of the minimum pay of the class of Medical Officer of Health

- (a) the power to grant and issue under his signature every permit or licence, other than a permit or licence for a market or slaughter-house, which can be granted by a Board in respect of by-laws framed under Parts B, D, F, G and I of List I and Part I of List II of section 298;
- (b) the power to suspend or withdraw any such permit or licence;
- (c) the powers conferred on the Executive Officer under sections 60(1)(d) in respect of sections 191(1) and (2), 192(1), 196(c) and (d), 201(1), 202(1), 225(1) and (2), 227, 241(1) and (2), 245(1), 249, 250(2), 267, 268, 269, 270, 271, 273(1)(a), 276, 277, 278, 280, 283, 291 and also in respect of 307 so far as the notice referred to therein relates to the other sections specified in this clause;
- (d) in respect of servants of boards employed for conservancy public health, vaccination, and the registration of births and deaths, the powers vested in the Executive Officer by sections 75(a) and 76(a) and the power to grant leave of absence to the holder of any post to which he has power to appoint.

10. No Medical Officer of Health shall be permitted to engage in private practice, but in places where laboratories have been established by local bodies, a Medical Officer of Health may, with the consent of the Chairman of the Municipal Board and sanction of the Director of Public Health, accept consultative fees in accordance with the following rules:—

- (i) A Medical Officer of Health shall not be permitted to receive an application for a consultation direct from any member

of the public. When a member of the public desires to consult a Medical Officer of Health, he should make an application to the Chairman, who may permit the consultation if he considers that it will not impede the performance of the public duties of the Medical Officer of Health.

- (ii) Fees will be levied according to the scale laid down by Government from time to time. For other consultative work for which fees have not been specially laid down, the fees will range from a minimum of Rs. 16 up to a maximum of Rs. 100 at the discretion of the Medical Officer of Health and according to the time and labour involved.
- (iii) Three-fourths of the fees received shall be paid to the Medical Officer of Health and one-fourth credited to the municipal funds.

11. The following shall be the duties of the Medical Officer of Health:—

- (a) the general supervision of sanitation in the municipality. The most important duty of Medical Officers of Health is the control of epidemic and infectious disease and the perfecting of an organization to combat the spread of such disease. They should be thoroughly acquainted with the conditions under which the inhabitants of the area under their control live, in order that they may advise their boards of all conditions injurious to public health with a view to the amelioration of such conditions. They are also required of their own motion or by direction of the Board or of the Chairman or of the Executive Officer to make sanitary inspections, to report on sanitary defects and to make recommendations as to sanitary improvements.
- (b) The supervision of vaccination within the municipality.
- (c) The control, as mortuary registrar, of the registration of vital statistics in the municipality.
- (d) If so empowered by the Board, the inspection of foodstuffs, their seizure and removal, if unfit for human consumption, under section 244 of the Act, and the purchase of samples, if suspected of adulteration, for transmission to the public analyst under the United Provinces Prevention of Adulteration Act. In towns in which municipal laboratories are established, the Medical Officers of Health will confine their work in the laboratory to the chemical and rough bacteriological analysis of the town water-supply, if suspected of pollution, and where the United Provinces Prevention of Adulteration Act is applied, to the chemical examination of milk suspected of adulteration.
- (e) The inspection of building sites and of the plans required under the building by-laws for the erection or re-erection of buildings.

- (f) In the capacity of *ex officio* Additional Inspectors of Factories situated within their jurisdiction, such examination of the premises and register as may be necessary to enable them to satisfy themselves that the requirements of sections 9 to 17, 19-A, 19-B, 20, 21 to 28, 35 and 36 of the Indian Factories Act are properly observed.
- (g) Inspection of the sanitation of school premises and medical examination of the health of the scholars.
- (h) Organization and furtherance of hygiene publicity work.
- (i) Organization and furtherance of maternity and child welfare work.
- (j) Any other duties which with previous sanction of the Director of Public Health may be assigned to them by the Board or the Chairman or the Executive Officer.

APPENDIX A.

Class I.

1. Allahabad.
2. Benares.
3. Cawnpore.
4. Lucknow.
5. Agra.
6. Naini Tal.
7. Mussoorie.

Class II.

1. Bareilly.
2. Hardwar Union.
3. Meerut.
4. Muttra.
5. Saharanpur.
6. Koil (Aligarh).
7. Moradabad.
8. Shahjahanpur.
9. Farrukhabad-cum-Fatehgarh.
10. Jhansi.
11. Fyzabad-Ajodhya.
12. Mirzapur-Bindbachal.
13. Gorakhpur.
14. Dehra Dun.

Class III.

1. Budaun.
2. Chandausi.
3. Etawah.
4. Hathras.

Class III—(concl'd.).

5. Jaunpur.
6. Pilibhit.
7. Sitapur-cum-Khairabad.
8. Bahraich.
9. Itapur.
10. Ghazipur.
11. Muzaffarnagar.
12. Amroha.
13. Brindaban.
14. Banda.
15. Kasganj.
16. Sambhal.
17. Khurja.
18. Bulandshahr.
19. Roorkee.

Class IV.

All other municipalities.

Sanitary Inspectors.

Resolutions nos.
1131 and 3901/
XI—16.E., dated
March 26 and
October 31, 1912.

With a view to the improvement of the subordinate supervising conservancy staff in municipalities the appended rules have been made prescribing that certain boards must entertain a trained supervising staff. The rules deal only with the obligations of those municipalities which have an annual income of more than Rs. 20,000, and the conditions of the service of trained sanitary inspectors are set out in the appendices to the rules. It is hoped the employment of trained inspectors will lead to a decided advance in methods of sanitary work.

2. Boards should pay special attention to rule 10, that no board may employ a chief or sanitary inspector on work other than sanitation, mortuary registration and the prevention of encroachments on public property except by special permission of the Director of Public Health sanitary inspectors in addition to their proper work are often required to attend to a variety of duties, as for example, tax collecting. It is absolutely essential that, if sanitation is to receive that measure of attention which is admittedly required, inspectors must be freed from miscellaneous duties so that they may be able to devote all their time to direct sanitary supervision. Only in towns of lesser importance it is permissible to combine the duties of inspector with, for example, the post of secretary or municipal overseer, if in the opinion of the Director of Public Health such combination of duties will not lead to neglect of sanitary work.

Rules regulating the powers of boards to entertain a supervising conservancy staff and prescribing the duties to be assigned to and qualifications to be required of the officers appointed to such staff.

With reference to section 77(1)(b).

Notification no.
574/XI—707E.,
dated February 23,
1920.

1. For the supervision of the conservancy staff a board shall employ such number of chief sanitary inspectors and of sanitary inspectors as the Government may from time to time prescribe for it in appendix A attached to these rules.

Appointment of sanitary inspectors and chief inspectors.

2. No board may appoint to the post of sanitary inspector or chief inspector any person who does not hold a qualification certificate as prescribed by the rules in appendix B to these rules for sanitary inspectors and chief inspectors.

3. No board shall retain in its service in the post of sanitary inspector or chief inspector any person unless he has obtained one of the certificates referred to in rule 2.

4. A sanitary inspector shall remain on probation for at least a year from the date of his appointment to office after which period he may, subject to the approval of the Director of Public Health to Government, be confirmed by the board in his appointment. Probationary service up to but not exceeding one year shall, if approved, count towards increment of salary.

5. (1) The scale of pay fixed for sanitary inspectors is Rs. 50—2½—75 and for chief sanitary inspectors Rs. 75—5—100 p.m. This scale shall apply to future entrants only. The sanitary inspectors appointed before December 7, 1931, shall be paid at Rs. 70—3—100 per mensem and chief sanitary inspectors at Rs. 100—5—150 per mensem.

Norm.—Boards may, if they so desire, give such officers a conveyance allowance. Subscription to a provident fund, where such exist, is compulsory for new incumbents."

(2) The annual increments shall be given for approved service only, but, unless specifically stopped by a competent authority shall be drawn on the dates on which they fall due without sanction of any authority. The board shall consult the medical officer of health before stopping an increment.

Duties of chief and sanitary inspectors.

6. No board may employ a chief or sanitary inspector appointed under the preceding rules on work other than sanitation, mortuary registration and the prevention of encroachments on public property, except by special permission of the Director of Public Health.

7. The most important duty of a chief sanitary inspector will be the close personal supervision under the medical officer of health of the town conservancy including staff, sanitary appliances, conservancy, cattle, etc.

He will supervise the work of sanitary inspectors, attend to complaints of the public and carry out all such other duties as are assigned to him by the medical officer of health.

Each chief and sanitary inspector shall be required to maintain a diary in which all sanitary reports and recommendations shall be entered daily in chronological sequence, and to submit (through chief inspectors where such officers are employed) such diaries weekly to the medical officer of health, or where no medical officer of health has been appointed, to

Vide notification no. 3169/XI—16-E., dated September 5, 1926.

Notification nos. 2018-11, 1014 and 1841/XI—784-E., dated January 8, April 23 and June 7, 1932.

Notification no. 2749/XI—784-E., dated September 10, 1930.

Notification no. 2340/XI—800 D., dated October 30, 1922.

such officer as may be decided by the executive officer or chairman. Such officer shall, after making his remarks therein, forward them to the executive officer or, where there is no executive officer to the chairman for orders :

Provided that if on any occasion a special report is submitted by an inspector, he may instead of entering such report *in extenso* in his diary, be required to enter therein a précis of such report and the order, if any, passed thereon at the appropriate place having regard to the time and date when such report was submitted and such order received.

Every inspector shall be required to submit, when so directed, his diary for inspection by the Director of Public Health or his deputies or the civil surgeon, or the district medical officer of health where one has been appointed.

8. All inspectors shall be under control of the bodies which employ them and in respect to transfer, leave, and dismissal shall be on the same footing as other municipal servants. Notice of transfer, leave and dismissal should be given to the Director of Public Health forthwith :—

Provided that if under rule 18 of the rules in appendix B to these rules the Director of Public Health suspends or cancels the prescribed certificates, the inspector shall be thereupon suspended and shall not be re-employed by the board until the certificate is renewed.

8A. The Director of Public Health may condone a small shortage in the minimum attendance at lectures prescribed in rules 7(1) and 10(1) in cases in which the shortage is due to circumstances beyond the control of the candidate.

APPENDIX A.

Number.	Name of municipality.	Number.	
		Chief inspector.	Sanitary inspector.
1	Agra	2	8
2	Allahabad	2	8
3	Bareilly	1	6
4	Benares	2	8
5	Cawnpore	2	10
6	Hardwar Union	1	3
7	Fyzabad-Ajodhya	1	3
8	Lucknow	3	12
9	Meerut	1	4
10	Moradabad	1	4
11	Mussoorie .. ..	..	3
12	Muttra	1	2
13	Naini Tal .. ..	..	2
14	Almora .. ..	.	1
15	Auroha .. ..	.	2
16	Azamgarh .. ..	.	1
17	Bahraich .. ..	..	1
18	Ballia .. ..	..	1
19	Balrampur .. ..	..	1
20	Banda .. ..	.	1
21	Bijnor .. ..	.	1
22	Brindaban .. ..	.	1
23	Budaun .. ..	..	2
24	Bulandshahr .. ..	..	1
25	Chandausi .. ..	..	1
26	Dehra Dun .. ..	..	2
27	Deoband .. ..	..	1
28	Etawah .. ..	..	2
29	Farrukhabad .. ..	.	2
30	Fatehpur .. ..	.	1
31	Firozabad .. ..	.	1
32	Ghaziabad .. ..	..	1
33	Ghazipur .. ..	..	1
34	Gonda .. ..	.	1
35	Gorakhpur .. ..	..	2
36	Hapur .. ..	..	1
37	Hardoi .. ..	..	1
38	Hathras .. ..	..	2
39	Jaunpur .. ..	.	2
40	Jhansi .. ..	.	3
41	Kanauj .. ..	..	1
42	Kasganj .. ..	..	1
43	Khurja .. ..	..	1
44	Koil (Aigarh) .. ..	..	3
45	Kunch .. ..	..	1
46	Lakhimpur .. ..	..	1

Notification no.
574/XI—707-E.,
dated February
23, 1926.

Number.	Name of municipality.	Number.	
		Chief inspector.	Sanitary inspector.
47	Lalitpur .. ..	..	1
48	Mainpuri .. ..	..	1
49	Mirzapur .. ..	..	3
50	Muzaffarnagar .. ..	..	1
51	Nagina .. ..	..	1
52	Najibabad .. ..	..	1
53	Nawabganj (Bara Banki) .. ..	..	1
54	Pilibhit .. ..	..	2
55	Rae Bareilly .. ..	..	1
56	Roorkee .. ..	..	1
57	Saharanpur .. ..	..	3
58	Sahaswan .. ..	..	1
59	Sambhal .. ..	..	2
60	Sandila .. ..	..	1
61	Shahabad .. ..	..	1
62	Shahjahanpur .. ..	..	3
63	Sikandrabad .. ..	..	1
64	Sitapur .. ..	..	1
65	Tilhar .. ..	..	1
66	Mau .. ..	..	1
67	Ujhani .. ..	..	1
68	Etah .. ..	..	1
69	Tanda .. ..	..	1

APPENDIX B.

Rules making provision for the training, supply and control of persons employed or desiring to be employed by boards as chief inspectors or sanitary inspectors.

1. The qualifications of sanitary inspectors are regulated by the following rules.

2. Persons desiring to be trained as sanitary inspectors must send in their applications to the Director of Public Health, United Provinces, before the 1st June in each year. The application should state the age, name, caste, residence, qualifications and present appointment, if any, and must be accompanied by the following certificates :—

(a) A certificate of residence in the United Provinces for three years previous to the 1st June of the year in which the application is made.

(b) A certificate of having at least passed the high school or equivalent examination of this province.

The passing of the high school examination under the Code of Regulations for European Schools shall be recognized as the equivalent of the school-leaving certificate.

(c) A certificate of good character from the head master of the school in which the applicant was last educated, or a certificate of good character from the candidate's employer.

Applicants must be below 25 years of age and of good physique.

3. On the recommendation of the Director of Public Health, the Local Government may exempt an applicant from the residential qualification in rule 2(a) above or the age-limit mentioned in rule 2, or from both :

Notification no.
1600/XI-784-E.,
dated June 11, 1928.

Provided that in the case of candidates already in the employ of local bodies, the Director of Public Health may himself exempt such candidate from one or both of these qualifications if the local body concerned recommends such exemption.

NOTE.—An exemption will only be granted in exceptional circumstances, as for example to a retired officer or non-commissioned officer of the Indian Army who may possess special qualifications for some particular post.

4. From the list of applicants the Director of Public Health will make a selection at divisional headquarters during his annual tour in the months of July and August. Applicants thus selected will be required to produce a medical certificate of fitness before they are finally approved as candidates to undergo the course of training prescribed in the succeeding

rules extending over a period of four months for the apprentice sanitary inspectorship and for another four months for sanitary inspectorship.

Notification no.
1600/XI—784-E.,
dated June 11, 1928

5. The selected candidates will be required to attend at the Provincial Hygiene Institute, Lucknow, a course of study spread over a period of 13 months from the 1st October to 31st October of the following year. The examination will consist of two parts and will be held in February and November every year.

6. The course of instruction for Part I will extend over a period of four months from the 1st October to 31st January, and consists of—

- (a) 30 demonstrations in Elementary Physics and Chemistry;
- (b) 30 lectures and 10 demonstrations in Anatomy and Physiology;
- (c) 80 lectures in Hygiene, and
- (d) 20 demonstrations in Bacteriology and Parasitology.

The fee for the course shall be Rs. 30.

7. (1) The examination in Part I (both written and oral) will be held in February and shall be called Part I of sanitary inspectors' examination, but no candidate will be permitted to appear for the examination unless he produces a certificate from the Assistant Director of Public Health (Provincial Hygiene Institute) that he has attended the courses and put in an attendance of 75 per cent. in each subject.

(2) The registration fee for the examination is Rs. 4.

(3) The written examination will consist of a paper of three hours' duration in Anatomy and Physiology and two papers each of three hours' duration in Hygiene, Bacteriology and Parasitology (one theoretical and the other of a practical nature). Oral examinations in (1) Anatomy and Physiology, (2) Elementary Physics and Chemistry and (3) Hygiene, Bacteriology and Parasitology will be held.

(4) Candidates will not be allowed to take up classes for Part II at the Institute unless they have passed in Part I.

(5) Not more than three chances will be allowed to pass in each Part.

8. (i) Candidates who are successful in Part I will be posted to districts and municipalities (preferably 1st class) to learn outdoor work which will also include the practical aspect of hygiene publicity work under a district medical officer of health according to the scheme detailed below:—

- | | | |
|---|---------|-----------------------|
| (1) District work | .. .. . | March 1 to April 23. |
| (2) Joining time for candidates proceeding to municipalities | .. .. . | April 24 to April 30. |
| (3) Municipal work | .. .. . | May 1 to June 23. |
| (4) Joining time for coming back to Lucknow to attend the course of instruction in Part II. | .. .. . | June 24 to June 30. |

During the above period the candidates will be unpaid.

(ii) On the completion of the practical training the district and municipal medical officers of health concerned will grant certificates to the candidates in the forms given below which will be produced by them at the time they report themselves to the Assistant Director of Public Health (Provincial Hygiene Institute), United Provinces, for theoretical training in Part II :—

- (a) This is a certify that———has been diligently engaged under me in the district of———from March 1 to April 23 in acquiring a knowledge of the rural outdoor work in public health, including the practical aspect of hygiene publicity work, and is so far qualified to present himself for the Sanitary Inspectors' Examination, Part II.

D. P. H.,

District Medical Officer of Health.

Dated———

The———193 .

- (b) This is to certify that———has been diligently engaged under me in the municipality of———from May 1 to June 23 in acquiring a knowledge of the municipal outdoor work in public health, and is so far qualified to present himself for the Sanitary Inspectors' Examination, Part II.

D. P. H.,

Municipal Medical Officer of Health.

Dated———

The———193 .

9. The course of instruction for Part II will start on the 1st July and consist of—

10 lectures in Elementary Mathematics.

80 lectures in Minor Sanitary Engineering.

40 demonstrations in Food Inspection, Drainage, etc., under the medical officer of health, Lucknow.

10 demonstrations in Meat Inspection and Veterinary Hygiene under a veterinary officer.

The fee for the course is Rs. 20.

10. (1) The examination in Part II will be held in November. A candidate shall not be admitted to the examination unless he has produced a certificate from the Assistant Director

of Public Health (Provincial Hygiene Institute) of having attended 75 per cent. of the lectures delivered on the subjects mentioned in rule 9 and a certificate of having passed the examination in first aid to the injured of the St. John's Ambulance Association.

Notification no.
2074/XI—784-E.,
dated August 10,
1931.

NOTE.—(i) The course of training in first aid to the injured which will qualify the candidate to appear for the certificate examination of the St. John's Ambulance Association will be given at the Provincial Hygiene Institute, United Provinces.

(ii) In order to enable the candidates to acquire the certificate of the St. John's Ambulance Association before they appear for their final examination in Part II the examination in first aid will be held once or twice a year according to need by an examiner to be appointed by the local secretary, St. John's Ambulance Association.

(iii) The sanitary inspectors already employed in municipalities and districts should obtain certificates from the medical officer of health under whom they work and those who are not out of employment should obtain certificates from the medical officer of health in whose jurisdiction they live.

(2) The examination shall include two written papers in minor Sanitary Engineering and a *viva voce* examination in minor Sanitary Engineering, Oral and Practical examination in meat and food inspection and a practical examination in outdoor work.

(3) The registration fee for the examination is Rs. 4.

11. A candidate, who is successful at the examination in Part II, will be granted a certificate that he is a qualified sanitary inspector. The certificate shall be signed by the Assistant Director of Public Health (Provincial Hygiene Institute) and countersigned by the Director of Public Health, United Provinces.

12. Copies of these rules, together with the syllabus of the courses, may be obtained from the Superintendent, Printing and Stationery, Allahabad, on payment of the price fixed.

Chief inspectors.

13. Persons who have obtained the certificate mentioned in rule 11 and have at least five years' service and experience as sanitary inspectors and who are desirous of qualifying as chief inspectors must submit their application before the 1st June in each year to the Director of Public Health.

That officer will make a selection from the list of applicants, who by reason of ability or merit is in his opinion suitable for the post of chief inspector.

NOTE.—Sanitary Inspectors serving under other departments, e.g., railways who are desirous of sitting at the Chief Sanitary Inspectors' examination may be allowed to do so on payment of a fee of Rs. 50 per candidate provided other conditions imposed by the above rule are fulfilled.

Notification no.
861/XI—707-E.,
dated March 22,
1929.

14. Selected candidates will be required to pass an examination in matters relating to sanitation, which shall be held by an Assistant Director of Public Health at the time and place to be fixed each year by the Director of Public Health.

NOTE.—Candidates for Chief Sanitary Inspectors' examination will only be allowed three opportunities of appearing at the examination referred to in the rule.

14A.—Optional refresher course for candidates for the Chief Sanitary Inspector's examination.

Notification no.
435-VII/XI—784E
dated April 20,
1933.

The course of training is optional and will extend over a period of six weeks. The number of departmental candidates to be admitted to the class will be restricted to a maximum of eight and a minimum of five students. If there be less than five applications for admission to the examination in any year, no course will be given that year. The class will be held at the Provincial Hygiene Institute, beginning from the 1st February, and the course of instruction will consist of practical work and lectures in the following subjects:

1. Lectures in General Hygiene with special reference to preventive measures 20 hours.
2. Sanitary Law including the latest amendments and municipal by-laws 15 "
3. Public Health Administration, including preparation of inspection reports on conservancy slaughter-house, etc. 12 "
4. Sanitary Engineering (demonstrations and lectures) . . . 15 "

In addition to the above each candidate will be required to work three hours daily throughout the course under the Medical Officer of Health of the Lucknow Municipality to gain practical experience of the routine duties of a Chief Sanitary Inspector.

15. Persons who are successful at the examination referred to in rule 14 will be granted a certificate that they are qualified as chief inspectors. The certificate shall be signed by the Assistant Director of Public Health and countersigned by the Director of Public Health.

Registration of inspectors, etc.

16. The Director of Public Health shall maintain two registers—one for chief inspectors and one for sanitary inspectors—in which shall be entered the names of all persons who have obtained the certificates referred to in the preceding rules.

To enable the Director of Public Health to maintain a complete record persons holding the certificates should furnish that officer with the following information:—

(a) age;

(b) languages known, and whether knowledge is colloquial only or extends to reading and writing.

Any change of address should also be at once intimated.

17. A board desiring the services of a qualified sanitary inspector or chief inspector may make an application to the Director of Public Health stating its requirements in full. That officer, on receipt of such application, will submit a list of the eligible men who are entered on his registers, from which the board may make a selection.

18. In the register referred to in rule 16, the Director of Public Health shall make or cause to be made an entry of every

comment, whether favourable, unfavourable or neutral, on the work or conduct of an inspector contained in any report by an employing authority and also of such remarks as the Director of Public Health may or Assistant Director of Public Health think proper to be entered in consequence of their personal observation or information. The Director of Public Health may remove from the register the name of any inspector who is proved to have misbehaved himself or whose work is found unsatisfactory and may cancel or suspend the certificate according to the gravity of the offence. An appeal against any order of the Director of Public Health removing an inspector's name from his register, or suspending or cancelling his certificate shall lie to the Board of Public Health, whose decision on such appeal shall be final.

Disposal of nightsoil.

The following methods are suggested for the disposal of nightsoil according as it is (a) solid, (b) semi-solid :—

(a) Nightsoil in a solid condition is obtained from latrines constructed to separate the urine from the faeces or is sent from private houses mixed with earth or ashes. It is loaded in baskets and taken to the dalaos, trenches or to receptacles provided by the board. The faecal matter is already filled with eggs, or larvae, of flies.

1. Trenching.

The best method of dealing with it is by trenching it in suitable trenches and subsequently disposing of it to cultivators after it has remained a sufficient length of time in the ground. Trenches should be two feet broad and not more than two feet deep. A depth of 18 inches would be better, but economy generally demands the greater depth which should however never be exceeded. These trenches should be dug in straight parallel lines two feet apart from one another. Nightsoil to the depth of one foot should be placed in them and the trenches then filled in with all earth taken out. They should, therefore, present the appearance of lines of mounds, the elevations indicating the site of the trenches. The earth will in a few months subside to the general ground level. Filth thus trenching will usually be resolved into harmless products after some six months' burial, but inasmuch as the rapidity with which changes are effected depends largely upon the character of the soil, it is desirable in every case to ascertain, by an experimental excavation, whether the contents of a trench are dry and inodorous before they are sold.

The length of a trench or trenches occupied by the nightsoil of each month should be marked with a small post with the number of the month and the year painted on it. Thus, January, 1908 would be 1/1908, and so on. Separate trenches should not be used for each month, but a post put in on the first day of each month at the point filled in on the previous day.

The land taken up for trenching should be loamy. Sandy soil should not be used for this purpose. A site once trenched should not be used as a trenching-ground for more than one year or at the outside two years. After this time there will be no earth left to fill up the trenches over the nightsoil deposited in them. The site should then be levelled

and a few crops taken off it, when it can again be trenched. Urine is also best disposed of by trenching in a similar way or by pouring it on to the surface of four plots of land which are used in rotation. One plot is used for a week, then given two weeks' rest and ploughed before being again taken into use.

2. Incineration

A second method of disposal is by incineration. This should ordinarily only be introduced where a separation of liquids and solids is carried out in the latrines and where a sufficient supply of dry fuel is available, such as from stables, from municipal baldars or from collection of dried leaves. It is therefore most suitable in places where the rainfall is small. The best incinerator for the purpose is the Sialkot pattern. This must be erected near the latrines it is to serve and must have a sweeper in constant attendance. The sweeper's quarters must therefore be erected near the incinerator. The nightsoil should be placed on the fire in small quantities and not in bucketfuls. Near each incinerator a shed for the collection of dry fuel must also be constructed.

For private houses in the hills iron incinerators with a 6 feet chimney built in the pattern of a stove have been found convenient. For the incineration of dry rubbish the small Sialkot or the Ranikhet incinerators appear to be the best.

3. Thornhill system of trenching.

(b) The semi-solid matter consisting of nightsoil admixed with urine is taken in filth carts to the trenches from public latrines built on the combined principle and from European houses. For this material the Thornhill system of disposal is the best. The ground is excavated to form shallow trenches 16 feet by 5 feet wide and 9 inches deep, the lower 3 inches of soil remaining in the base of the trench and also the soil removed is broken up and pulverised. One filth cart containing the excreta of 500 persons is emptied into each trench which is immediately filled in with the earth excavated. The liquid contents are absorbed: no flies are hatched out. A horse should be able to gallop over these trenches next day and they should be fit for ploughing in three weeks. This method of disposal is very remunerative provided that the board owns the land to be trenched, that the cultivators in the district do not object to the use of nightsoil or to work land that has been manured with it, and that there is a sufficient supply of water for irrigation. It may be adopted in sandy soil. The method is absolutely unsuitable for the disposal of solid faeces as experiments at Bareilly have shown that it gives rise to innumerable flies.

4. Pitting.

A method for the disposal of both solid and semi-solid nightsoil, which is unsatisfactory unless most carefully supervised but which is employed where private sweepers have the customary right to scavenging, is to sell the nightsoil to cultivators direct, on the understanding that they will pit the material on their own fields. In this case the nightsoil is deposited in pits 3 feet deep 5 feet wide on zamindars' land. The pits are dug by the cultivators and inspected by the conservancy staff or special muharrirs.

5. Miscellaneous disposal.

In some of the western districts the custom is to deposit all the filth in deep and large pits and then dig it up after a variable interval,

often unchanged, and sell it to cultivators. The system is radically wrong and should be everywhere abandoned. Another even worse plan is to sell the fresh nightsoil to cultivators, who pile it up in their fields and cover it over with a little dry earth until it is wanted. Disposal in shallow trenches 3 inches deep and 6 inches wide is also most unsatisfactory on account of the enormous number of flies that breed out where the covering of earth is insufficient.

6. *In brick kilns.*

Another bad system is to sell nightsoil mixed with rubbish for use in brick kilns. The nightsoil accumulates in large quantities until the kiln is ready for firing and breeds out flies, and, inasmuch as these kilns are often near towns, the danger is obvious. The practice may however be tolerated in cases where the kiln is situated at least half a mile from the inhabited area, but only when the cleanliness of the surrounding area is ensured and the actual firing is likely to be quickly carried out.

There is no objection to the use of general street rubbish, however, for this purpose, but it should not be allowed to accumulate before firing, as flies breed out. Rubbish is of a high manurial value and in Meerut a large income is derived from its use on the grass farm.

7. *Instructions as to pitting and trenching.*

The following instructions regarding "pitting" and "trenching" should be observed carefully:—

- (a) No pits or trenches should be permitted within a minimum distance of three hundred yards of habitations, wells and other sources of water-supply.
- (b) Pits should not be more than 3 feet deep, and, if possible, a layer of earth should be placed over each cart-load of nightsoil that is unmixed with sweepings. Each pit should be covered by a foot of earth. Cultivators prefer deep pits as then comparatively little change occurs in the nightsoil. Owing to the paucity of nutrifying organisms in soil below 3 feet from the surface pitting or trenching below this depth is inadmissible.
- (c) Pitting should be done by municipal employees who are under control, or if done by the cultivators, should be under municipal supervision.
- (d) Pitting and trenching may be carried on side by side at all times of the year.

8. *Sullage farms.*

Where it is possible to utilize sullage water for the irrigation of crops this should be always taken advantage of, as sullage water usually contains a large amount of nitrogen and is a most valuable fertilizing medium. In small municipalities without a pipe water-supply in the irrigation of crops with sullage the "ridge and furrow" principle should be adopted as direct application of strong sullage frequently burns the vegetation. For this reason in some places sullage is mixed with well water. In cases where there is not sufficient fall, sullage can be lifted by baskets (*benri* or *dugla*) on the land. Waste land so irrigated becomes

very fertile. At the Agra sullage farm waste *nazul* land that originally brought in no income now rents for Rs. 232 an acre.

Where the sewage is well diluted it can, after preliminary maceration in a tank, be taken directly on to land and used for broad irrigation as with canal water.

Instructions for the prevention of the spread of cholera in urban areas.

A case of cholera under unhygienic conditions is a source of danger to its neighbours, and much can be done by early and suitable treatment of environment to prevent the extension of the malady. The following measures, whenever and so far as practicable in the local conditions obtaining, should be adopted forthwith on the occurrence of the first cases. Their general application once the disease becomes epidemic, is almost impossible. The co-operation of the leading local residents should invariably be secured :—

O. O. no. 7/XVI
—127, dated Jan-
uary 5, 1914.

1. If possible, a sweeper should be told off to each house in which there is a patient suffering from cholera. He should be supplied with Hycol or cyllin solution of the strength of 1—100 and with some earthenware *gamlas*, preferably glazed.

The sweeper should remove and disinfect the dejecta and vomit of the patient, and should disinfect the floor and house latrine.

2. As soon as the patient dies or recovers, the floor, if *pakka*, and the walls and beds should be washed down with the same solution. If the floor is *kachcha* either (1) the earth should be removed to a depth of 4 inches, quicklime sprinkled on the ground and 4 inches of fresh clean earth substituted; or (2) the floor should be thickly covered with quicklime or covered with grass which should be set alight.

3. Upon the death or recovery of the patient all the clothes worn by him should, if possible, be boiled or disinfected, or if likely to be spoilt by boiling or disinfection, be exposed in the sun for eight hours. When necessary to overcome opposition, compensation may be paid and the clothes burnt. All rags and articles of no value which have come into contact with the patient should be burnt. The *charpoy* upon which the sufferer has been lying, as also any other furniture with which he has come into contact, should be also washed down with Hycol or cyllin solution.

4. Upon visiting the house in which a case of cholera has occurred the officials should at once ascertain as to what latrine has been used by the sufferer. Usually it will be a latrine in the house. In this case the sweeper should be sent for, and it should be ascertained to what filth *dépôt* or elsewhere the excreta have been removed. The receptacle and carts at such *dépôt* should at once be thoroughly washed out and disinfected with Hycol or cyllin and re-tarred.

The soil of the *dépôt* itself should also be dug to the depth of 4 inches, disinfected, removed and burnt or treated as in paragraph 2.

Where a public latrine has been used, the entire latrine should be thoroughly washed down and treated with the Hycol or cyllin and re-tarred.

5. The latrine in the house needs particular attention. It should be dealt with whether the sufferer is stated to have used it or not. The whole of the interior of the structure—floor, walls and ceiling—should

ho well washed down with Hyeol or cyllin solution, and, in addition; if the floor be *kacheha*, the earth to the depth of 4 inches must be removed, and fresh, clean earth substituted. The *gamias* should also be thoroughly disinfected, broken up and buried. If the sufferer be dead, these measures will suffice; but if he be alive, the official should provide *gamias* (preferably glazed) 4 inches in depth for the latrine and sick room and also furnish the house sweeper with Hyeol or cyllin solution and instruct him and the family to disinfect each stool before removal. The *kacheha* floor should be sprinkled thickly with quicklime or treated as in paragraph 2.

6. Almost every private latrine (and nearly every dwelling) has a private latrine of some sort, has a drain, *palka* or *kacheha*, communicating with a drain or cutting outside the house or hut. It can well be understood that it is highly dangerous for the washing from the latrine which has been used by a cholera case to pass into the public surface drains in the crowded streets of a town or city. While the patient is still alive, and until death or recovery, all these drains should be disinfected daily as although the latrine may not be used by the sufferer, the residents of the house will probably throw foul matters into it.

7. A very large portion of houses (and even huts) in a town have a private well in the compound. The water in the well usually being "bitter" (from nitrites, nitrates and chlorides) is not often used for drinking purposes, except on an emergency, and the resident will usually say so; but it is used for washing plates and the utensils and other purposes, and if it is contaminated or likely to become so is distinctly dangerous. As the well mouth is usually flush, or nearly flush, with the ground, and as people bathe and wash clothes, etc., in its immediate vicinity, its pollution sooner or later is almost a matter of certainty. Where a case of cholera has occurred, the well should be treated with an ounce of permanganate of potash and sufficient hydrochloric acid to cause the water to slightly redden litmus paper. It should then be closed for a month, or, if further cases occur in the same house, for a month after the recovery or death of the last case.

A useful measure, as tending to prevent the contamination of a public well, is the supply of water by the local authority to the inmates of an infected house.

8. A diffused and extensive outbreak should draw attention to the public water-supply, and especially to the common use of a public well by those attacked; a more localized outbreak to the source of food-supply; and an isolated case or cases to the possibility of the introduction of disease from without. The procedure in each case is clearly indicated. A filtered supply should be analyzed and suitably dealt with; a public well closed or disinfected. A *bania's* stock may have to be purchased and destroyed. But the last contingency will not often occur. In the majority of cases it is believed the origin of the disease will be found in the contamination of the water-supply, very possibly by an arrival from an infected area.

In small urban areas, in which the number of wells is limited and supervision is possible, all the wells with the exception of one or two of the best should be closed temporarily with boards and rods. The

wells left open should be permanganated, and for them Kahar water-drawers should be appointed. No person except the Kahar appointed for this purpose is permitted to draw water from these wells. The Kahars should be furnished with a new rope or one that has been well soaked in permanganate. At each end of the rope should be affixed an iron bucket or a kerosine oil tin. These tins and *dols* should never be removed from the well during the outbreak. The Kahars furnish water by pouring it into a hollow bamboo or tin *purnalla*, below one end of which is presented the water vessel which requires filling. This method is commonly known as the *piau* system. The services of the Kahars should be retained for six days after the occurrence of the last cholera case.

Disinfectants and disinfection.

1. Boiling clothes, etc., for 20 minutes is a most efficacious method of disinfection.

2. Mercuric chloride is not used in the disinfection of cholera discharges as the mercury combines with the albumen forming an insoluble precipitate and its bactericidal action (power of killing bacteria) is lost. In strengths of 1 in 1,000 it is useful for the disinfection of rooms and clothes after small-pox, measles, etc.

3. Gycellin and hycol are coal-tar derivation and are non-poisonous; they are 18 times stronger bactericides than carbolic acid. The disadvantage in the use is a tendency to stain clothes.

4. Bleaching powder is an excellent disinfectant, but rapidly loses its strength in this country especially in hot damp weather, the whole of the disinfectant powers being lost in three weeks after a closed drum has been opened.

5. Kerosine or kerosine oil emulsion is used for killing insects such as bugs, fleas, and lice which carry the infection of Kala Azar, relapsing fever or plague. In relapsing fever kerosine must be rubbed into the body to kill lice and their nits.

For water-supplies.

6. (a) *Permanganate of potash* should be used in the disinfection of wells of a strength of 8 gr. per galloo. That is to say, a sufficient quantity should be added to give a precipitable pink colour remaining visible for at least six hours. For ordinary wells 5 feet in diameter and containing 6 feet of water two ounces should be dissolved in a bucket of water before adding to the well to be disinfected; the water in the well should be agitated by the bucket after the addition of the solution.

(b) *Bleaching powder* is issued in small sealed tins covered with paraffin or in hottles. When freshly received from the manufacturers a 2 ounce tin or hottle is sufficient for a well 5 feet in diameter containing 6 feet of water; but, as the strength of the contained chlorine rapidly diminishes, for thorough disinfection in most cases two tins will be required as also where the well is larger than 5 feet in diameter.

Disinfection of materials.

1. *Clothes, etc.*, should be boiled for 20 minutes.

2. *Silk fabrics* injured by boiling should be placed in the sun for three periods of eight hours each.

3. *Bedding, tents, carpets* should be soaked some hours in an acidified mercuric chloride 1 in 1,000.

4. *Bedsteads* should be washed down with cyllin or hycol 1 in 200 or kerosine oil where plague or Kala Azar has occurred.

5. *Metal vessels* should be washed in cyllin or boiled in water.

6. *Leather goods* should be carefully wiped over with formalin.

7. *Cholera*—Rules for the prevention of the spread of cholera in urban areas are given at pages 334 to 337. These deal minutely with the disinfection required. *Cholera stools, vomit, etc.*, should be disinfected with cyllin or hycol 1 part in 200 or evaporated to dryness in the *gamla* into which they are passed over an ordinary native *chulo* especially kept for the purpose. Soiled clothes to be boiled or steeped for 24 hours in cyllin or hycol in a strength of 1 in 400. In using disinfectant with discharges care must be taken that the working strength of the disinfectant used is maintained. If, for example, a given disinfectant is known to kill bacteria at a strength of 10 per cent. it is useless to add 10 per cent. solution if no regard is paid to securing the presence of the disinfectant to the extent of 10 per cent. of the whole weight or volume of the material to be treated. An intimate mixture of the faecal mass and the disinfectant must be secured by means of a stout stick. The average volume of the stool is not less than 8 ounces. If we are using hycol as a disinfectant, of which the working strength is 1 to 200, we must add 8 ounces of 1 in 100 dilution to obtain a final dilution of 1 in 200.

8. *Rooms and walls* should be washed down with mercuric chloride 1 in 1,000. When disinfection for cholera is required, cyllin or hycol 1 in 200 or bleaching powder and water should be used in place of mercury. The wall should then be re-whitewashed.

9. *Floors* when *pakka* to be treated as walls; when *kachcha*, to be covered with lime to the depth of 1 inch.

10. *Drains*.—Use hycol, cyllin, bleaching powder or lime.

Quantities of disinfectants to be stored in medical officer of health's laboratory or medical officer of health's room in municipal office:—

Mercuric chloride	...	2 lbs.
Hydrochloric acid	...	4 "
Cyllin or hycol	...	20 gallons.
Potassium permanganate	...	10 lbs.

Recipe for preparation, . . .

(1) Mercuric chloride	...	1 oz.
Hydrochloric acid	...	2 ozs.
Water	...	3 gallons.
(2) Cyllin or hycol	...	1 part.
Water	...	200 parts.

This is for walls, etc.

For clothes 1 in 400 parts.

(3) Kerosine emulsion.

Hard soap, shaved fine $\frac{1}{2}$ pound.

Water, 1 gallon.

Kerosine, 2 gallons.

Dissolve the soap in the water, which should be boiling; remove from the fire and pour it into the kerosine while hot. Churn this with

a spray pump till it changes to a creamy, then to a soft, butter-like mass. Keep this as a stock, using 1 part in 8 of water for soft-bodied insects, or stronger in certain cases.

Infectious diseases.

The Local Government has notified the disease of diphtheria, measles, and scarlet fever as infectious diseases which, in addition to the diseases of cholera, plague, pulmonary tuberculosis and small-pox are to be notified under section 279 of the United Provinces Municipalities Act, 1916, to such officer as the board of any municipality may appoint in this behalf.

Notification no. 4825/XI—135, dated December 2, 1916.

2. The Local Government has also notified the disease of enteric fever as infectious disease which is to be notified by a medical practitioner under sub-section (a) of section 279 of the United Provinces Municipalities Act, 1916, to such officer as the board of any municipality may appoint in this behalf.

Notification no. 3681/XI—366, dated December 17, 1923.

Infectious diseases hospital.

1. The necessity for providing infectious diseases hospitals in all large towns, and more especially in all places to which pilgrims and others resort periodically in large number for religious or other purposes, has once more been emphasized in paragraph 22 of Pilgrim Committee's Report published in 1916. When every lodging house and dharamsala is full to overflowing and crowds of visitors are camped thickly in every grove or other available space the isolation of such sporadic cases of infectious disease as may occur is obviously necessary, but at the same time almost impossible unless a proper hospital has been provided. Early reporting of all cases is also indispensable if effective measures for isolation are to be taken, and this can only be obtained if the confidence of the public has been gained by the establishment of suitable hospitals in which proper treatment is immediately available.

2. The amount of accommodation required in such hospitals can only be gauged by the past experience of each locality; but it is patent that what should be aimed at is the minimum establishment capable of sufficiently rapid expansion to cope with a severe outbreak among the visiting population. Other important considerations are :—

- (1) patients should not be deterred by a refusal to admit one or two relatives to the hospital along with them;
- (2) promiscuity of patients of all classes should be avoided and separate wards provided for such as are prepared to pay for their treatment and food;
- (3) the rapid advance in the treatment of cholera has largely increased the percentage of recoveries, and so necessitated the provision of more accommodation than was formerly required;
- (4) the too early discharge of convalescents owing to lack of accommodation can only lead to a recrudescence of the epidemic, and the necessity for avoiding this must also be considered in deciding the extent of the arrangements necessary;

(5) the wards for different diseases should, if possible, be in separate enclosures, as otherwise there is danger of infection being spread among the various attendants.

3. All municipal boards proposing to establish an isolation hospital for infectious diseases, and so fulfil one of the elementary duties of a local administration, should apply to the Director of Public Health for standard plans and for advice on any aspects of the question which are not clear to them.

Registration and compilation of births and deaths.

1. In order to establish an accurate and uniform system of vital statistics, a board should prescribe the duties of the public by byelaws under section 298(2), heading J(b) of the Act. Model byelaws under this section will be found at pages 408 and 409 of this Manual.

2. It is incumbent on the chairman, or the executive officer of a board which employs such an officer, to prescribe by executive order the duties of the municipal staff in checking and supplementing the reports of births and deaths made by the public in accordance with the board's byelaws.

3. The byelaws framed under section 298 (2), heading J (b), should deal with reporting alone. To secure accuracy, it is essential that there should be a double compulsory report of these events on the one hand by the public at a recording station, on the other by the sweepers to the officer in immediate control of them, who, in addition to recording the reports, should also exercise a check on the information given. It is essential that the duties of the public in general should be kept separate from the duties of sweepers. The latter will form the official agency. Experience has shown that it is most necessary to reward reporting sweepers, and the rate of one pice a head which has been adopted in some municipalities appears to be suitable. Punishment on failure of the municipal staff to report will be inflicted by departmental action, while proceedings against the non-official public should be taken on the report of the mortuary registrar. The agents to whom the public should be directed to report will vary locally. vaccinators, octroi muharrirs, public dispensaries and paid ward registrars have been suggested. It should be noted that the police cannot be so employed (*vide* G. O. no. 736/XI—64-E., dated March 11, 1911) and that the use of the same agent for the public and the sweepers is entirely contrary to the principle here described.

4. The duties of the registration muharrirs should consist solely in the recording of the report in the form prescribed and in forwarding the same to the municipal office. The duties of the sanitary inspectors will be the same as are assigned to the registration muharrirs, but in addition they should be required to check the reports received from the sweepers.

5. The orders issued to the staff should be divided into three groups dealing respectively with the registration, muharrir for public reporting, the sanitary inspector, and the mortuary registrar. It is intended that both registration muharrirs and sanitary inspectors should keep counter-foil report books in identical form, and that the reports received from

them weekly at the municipal office should be there compared. In the larger municipalities it will probably be necessary to employ a full-time clerk wholly on the duties of compilation and comparison.

6. The mortuary registrar will be the medical officer of health in municipalities where such officers are employed. In other cases it will be necessary to specially appoint an officer for this duty other than the officer to whom reports are made by sweepers. It will be advantageous to provide for assistance to the mortuary registrars in their check. Ward members of the board should be encouraged to supervise, and the medical officer of health should take every step to keep in close touch with private medical practitioners, through whose help greater diagnostic accuracy as to cause of death can be obtained. It has been suggested that the latter should be supplied with a form of the nomenclature of the diseases of which returns are required, and a packet of post cards addressed to the medical officer of health giving name, age, sex, caste, ward, the cause of death and the signature of the medical man who attended. The mortuary registrar can also employ cemetery mubarrirs, *maha brahmans* and *takiadars* as checks in the case of deaths, and *dais* as checks for births. Sanitary inspectors should be responsible for inspection of cemeteries within their circles and for reporting the number of new graves at such intervals not exceeding a fortnight as may be prescribed.

But it is important that these subsidiary checks should be external to the normal registration system which has been described, the regular and accurate working of which should be maintained by the attention of the boards and by the prompt punishment of delinquents.

Vaccination.

See pages 524 to 538 of this Manual for the Vaccination Act and rules and instructions thereunder.

Adulteration of food, etc.

See pages 549 to 562 of this Manual for the United Provinces Prevention of Adulteration Act and rules and orders thereunder.

Dispensaries.

The annexed statement shows the fixed contribution payable by each municipal board to the district board on account of intra-municipal dispensaries. G. G. no. 5211/
X-3, dated May
3, 1901.

The two following conditions will continue to be observed :—

- (1) that apart from the contribution each municipal board continues to pay to the district board any voluntary grants-in-aid to dispensaries which it at present makes shall be continued;
- (2) that it continues to support or aid, as in the past, any dispensaries which are not Government institutions.

Statement.

Municipality or notified area.	Fixed contribution.	Municipality or notified area.	Fixed contribution.	Municipality or notified area.	Fixed contribution.
	Rs.		Rs.		Rs.
Dabra ..	850	Etawah ..	438	Minapur ..	1,972
Massootie ..	210	Etah ..	291	Chunar ..	101
Saharanpur ..	1,924	Soron ..	175	Jaunpur ..	809
Hardwar-Union	400	Kasganj ..	107	Ghazipur ..	1,000
Dooband ..	196	Jalesar ..	100	Balla ..	60
Roorkee ..	..	Marehra ..	100	Gorakhpur ..	2,668
Muzaffarnagar	429	Bijnor ..	561	Arangach ..	300
Kandhla ..	130	Chandpur ..	128	Almora ..	74
Kairana ..	200	Dhampur ..	70	Naini Tal ..	410
Meerut ..	2,743	Nagda ..	200	Kashipur ..	307
Gharisbad ..	117	Najibabad ..	202	Lucknow ..	3,222
Hapur ..	172	Moradabad ..	1,669	Unao ..	202
Sarhans ..	155	Chandauli ..	293	Rae-Bareilly ..	440
Mawana ..	94	Amroha ..	367	Sitapur ..	804
Shabdara ..	61	Sambhal ..	388	Khalabad ..	..
Baraut ..	78	Bodara ..	829	Hardoi ..	262
Raghat ..	72	Ujhani ..	77	Shahabad ..	210
Pilibhuta ..	62	Sahaswan ..	162	Sandila ..	175
Bolandsbahr ..	318	Baki ..	60	Sandi ..	..
Ampebahr ..	66	Bareilly ..	1,400	Pibadi ..	..
Khurja ..	220	Shahjahanpur ..	2,200	Lakhimpur ..	94
Sikandrabad ..	127	Tilhar ..	216	Muhamdi ..	36
Koil (Algarh) ..	1,882	Pilibhit ..	1,000	Fyzabad ..	758
Hathras ..	400	Bisalpur ..	50	Tanda ..	..
Atranli ..	225	Cawnpore ..	2,455	Gonda ..	342
Sikandra Rao ..	141	Fatehpur ..	125	Bahampur ..	154
Muttra ..	1,322	Banda ..	415	Nawalganj ..	96
Bundaban ..	329	Allahabad ..	4,115	Utraula ..	60
Kot.	57	Jhansi ..	983	Bahraich ..	376
Agra ..	775	Man-Ranipur ..	276	Nanpara ..	194
Firozabad ..	162	Lalapur ..	99	Bhinga ..	82

Municipality or notified area.	Fixed contribution.	Municipality or notified area.	Fixed contribution.	Municipality or notified area.	Fixed contribution.
	Rs.		Rs.		Rs.
Fatehpur-Sikri ..	75	Orai ..	249	Sultanpur ..	180
Fatehgarh-cum-Farrukhabad.	1,284	Kalpi ..	168	Partabgarh ..	90
		Kunch ..	176	Barn Banki ..	277
Mainpuri ..	290	Benares ..	1,400		

Inspection notes on the sanitation of a municipality.

The Director of Public Health should send a copy of each report on the state of sanitation in municipalities made by himself or an Assistant Director of Public Health to the chairman of the board concerned, to the District Magistrate, where he is not a member of the board, and to the Commissioner of the division. The officer reviewing the annual report of the municipality concerned will be responsible for seeing that adequate action is taken on each report. In certain cases it will be necessary to address the board concerned. But in other cases where the officer responsible considers that the report may be left to the decision of the board and that it is unnecessary to issue any instructions to ensure that the board gives adequate consideration to the report, the chairman should state in the body of the annual administration report what action has been taken by the board, and the reviewing officer should in his review state whether in his opinion sufficient action has been taken by the board.

G. O. no. 1835,
XI—956D., dated
May 11, 1910.

2. Copies of the report should not be sent to the Government. In exceptional cases where the Director of Public Health considers that the state of affairs is so serious that the intervention of the Government is imperatively necessary, he should address the Government in a separate reference explaining clearly the reasons why it is considered necessary to take this action and the precise points on which the orders of the Government are required.

Rules regarding the submission of reports, etc., to the Provincial Board of Public Health.

The following shall be submitted to the Board of Public Health, viz. :—

G. O. no. 934/
XI—592-E., dated
May 15, 1910.

- (1) Extracts from the municipal boards' reports dealing with sanitary measures, together with the reviewing officer's observations thereon.
- (2) All special reports submitted by municipal boards dealing with matters of public health.
- (3) Copies of all reports on municipal areas submitted by sanitary officers, together with a note detailing the action taken on such reports by the local authorities concerned.

Note.—All inspection reports by Assistant Director of Public Health on municipal or rural areas, together with a note of the action taken thereon by the local authorities concerned, should be forwarded by the Director of Public Health to the Secretary, Board of Public Health, United Provinces

G. O. no. 1444/
XI—522-E., dated
August 22, 1910.

CHAPTER IX.

EDUCATION.

"Municipal expenditure on education and management of schools.

1. Section 7(1) of the Act lays down that it is the duty of every board to make reasonable provision for establishing and maintaining primary schools, and sub-section (2) of that section explains that no provision for this purpose shall be considered reasonable unless it involves an expenditure of at least five per centum of the normal income of the board after deduction therefrom of the income from special services.

no. 3671/
E., dated
1916.

2. The Government does not propose to impose on boards hard and fast rules with reference to the conduct of municipal schools; but the following principles must be observed as a condition of continuing to receive Government grants for educational purposes.

The funds for primary education, which the Act requires every board to provide, may either be devoted to vernacular primary and preparatory schools managed and maintained by the board itself or may, by arrangement with the district board, be handed over to that body for the maintenance of such schools. After making the above provision for primary education the board may devote any further sums available to other educational objects, including more especially grants-in-aid.

3. All schools maintained or aided by a municipal board must be open to inspection by the inspector or assistant inspector of schools or other officer specially empowered by the Education department. As regards the character of instruction to be given, adequate staffing with qualified teachers, and organization in respect to the linking-up of the various classes, a general conformity with the principles laid down for district boards will be expected; but there will at the same time be no unnecessary interference with local initiative though the schools must be so organized and staffed as to permit the scholars to complete the full primary curriculum. Similarly as regards grants to aided schools a general conformity with the principles suggested by the committee on primary education will be expected. In particular aid should only be given to schools which have definite local basis, and which, if not themselves full primary schools, are affiliated to a primary school and pass on a reasonable proportion of pupils to the upper primary class.

4. The boards should bear in mind that their general policy in respect of primary education should conform to the principles set out in the preceding paragraph, and that any deliberate departure from these principles will be regarded as a breach of the conditions upon which the grants are made and will entail the discontinuance of this form of Government assistance.

5. To enable Government to appreciate the direction and degree of the advance which is being made the boards will be required to furnish with their annual reports a statement in the prescribed form showing the expenditure on, and the condition of, all schools maintained from or aided by the municipal fund. Where schools are managed through the agency of the district board the municipal board should obtain the necessary information from that body for incorporation in the statement.

CHAPTER X.

MUNICIPAL SERVANTS.

Municipal provident fund in the post office savings bank.

Rule 41(c) of the rules for depositors in the post office savings bank allows chairmen of municipal boards to open accounts in the bank on behalf of municipal servants; and most boards in these provinces have now availed themselves of this privilege to establish and maintain a municipal provident fund for its officers and servants [vide sections 79 (2) and 297 (1) (i) of the Act]. The permission, however, to open such account is made subject by the Government of India (vide Finance and Commerce department resolution no. 3123, dated the 24th July, 1891) to the observance by the board of the regulations which may be sanctioned from time to time in this behalf by the Local Government, or by the Commissioner; while under section 297 (1) of the Act, the establishment of a provident fund is subject to such rules and regulations as the Local Government may prescribe.

In accordance with the above the following rule has been made by the Local Government :—

Rules as to the establishment of provident funds.

With reference to section 296 (2) (b):

A board establishing a provident fund must comply with the following conditions :—

- (a) The right to subscribe to the fund shall be restricted to employees drawing salaries of Rs. 10 and upwards; Notification no. 1206/XI—6-II, dated July 5, 1916.
- (b) the rate of contribution to be paid by the board on behalf of any officer or servant shall not exceed one-half of the amount of the subscription of such officer or servant;
- (c) subscription shall be compulsory only in the case of those officers or servants who are appointed, or promoted in future to offices to which the obligation to subscribe has been attached;
- (d) the board shall observe the regulations made by the Local Government.

A draft of the regulations, which should be made by the board, is given on pages 482 to 489 of this Manual.

A higher limit of salary than Rs. 10 may be proposed if this is considered advisable by any board; but the Government is of opinion that the admission of all employees drawing salaries of Rs. 10 or over per mensem to the benefits of the provident fund will enable boards to deal with retiring servants in a more convenient manner than by subsequent action under section 79 (3) and (4) (a) of the Act.

Regulations as to the grant of advances from provident funds.

Under section 297 (2).

1. When the pecuniary circumstances of a subscriber are such that the concession is absolutely necessary; a temporary advance not exceeding three months' pay or half the total amount at the credit of the subscriber in the provident fund at the time of application, whichever is less, may be allowed at the discretion of the Chairman of the Board. Not 4148/XI—122-32, dated November 19, 1932

2. When an advance has already been granted to a subscriber, a subsequent advance shall not be granted to him until at least 12 months have elapsed since the complete repayment of the last advance taken.

3. If in any special case it is considered necessary to waive either of the restrictions laid down in regulations 1 and 2, the previous sanction of the Commissioner of the Division must be obtained.

Extension of the Provident Funds Act to provident fund established by boards.

The provisions of the Provident Funds Act, 1925 (XIX of 1925), were applied to all provident funds established by municipal boards in United Provinces either under the North-Western Provinces and Oudh Municipalities Act, 1900 (I of 1900) or the United Provinces Municipalities Act, 1916 (II of 1916).

Rule regulating grant of leave, leave allowance or acting allowance to any officer or servant of a board.

With reference to section 296 (2) (b).

A municipal board shall not grant, without the previous sanction of the Commissioner, any leave, leave allowance or acting allowance to any officer or servant of the board in excess of what would be admissible under the Fundamental Rules if the service had been service under the Government.

NOTE.—See also section 297 (1) (h) and (j) of the Act and the model regulations hereunder at pages 479 and 481 of this Manual.

House building advances or advances for the purchase of conveyances.

The grant of advances by municipal boards to their officers and servants for the construction of houses or the purchase of conveyances shall be subject to the rules governing such advance to Government servants.

Discharge of servants of boards.

Section 44.—The Government of India desire that the principles

Circular no. 45, dated August 13, 1891, laid down in the orders marginally-noted, requiring that before dismissal an employee should be

Circular no. 2276, dated August 19, 1879, given a bearing and his reply reduced to writing page 79, paragraph 373, and formal orders recorded, should be observed, department III, of in justice to their servants, by municipal boards. the Manual of Government Orders.

NOTE.—See also section 297 (1) (n) of the Act and the model regulations thereunder at page 490 of this Manual.

Rule regarding the employment by municipal boards of persons dismissed from the service of Government or of any local authority.

No board shall, except with the sanction of the Commissioner, employ a person who has been dismissed from the service of Government or of any local authority.

Retention of municipal employees.

With reference to section 296 (2) (b).

No municipal employee shall be retained in the service of the board after he attains the age of 65 years, except for special reasons to be recorded by the board in resolution; and no extension of service for more than one year at a time shall be allowed in the case of any employee whose age is 60 years or over.

Boards are empowered to regulate the retirement of their employees by regulations framed under section 297 (1) (k) of the Act; and model regulations under that section have been prepared for the guidance of the boards. These are printed, in *extenso*, on pages 481 and 482 of this Manual.

Officers lent to boards.

It having been brought to notice that an officer was under the impression that when his services were lent to a company he was at liberty to make his own arrangements as to remuneration, and that during

Notification no. R-47/XI-34-1933, dated February 10, 1933.

Notification no. 1906/XI-6-H., dated July 5, 1916.

Notification no. 2678/XI-150, dated December 3, 1923.

G. O. no. 1245/III-380-1904, dated September 1, 1904, page 78, department III, Manual of Government Orders.

Notification no. 2482/XI-176, dated August 16, 1929.

Notification no. 1906/XI-6-H., dated July 5, 1916.

G. O. no. 3523/XI-667C., dated October 22, 1902.

such outside service he was not bound by the rules prohibiting Government officers from speculating or investing in commercial undertakings in the districts where they were employed. Her Majesty's Secretary of State for India, in his despatch no. 16, dated February 7, 1889, deemed it desirable that the rules concerning the loan of Government officers to Native States, municipalities, and railway or other companies should be so modified as to make it clear—

- (1) that the officers lent shall receive only the remuneration agreed upon or sanctioned by the Government of India in their behalf;
- (2) that the officers so lent remain, while on outside service, subject to the general and disciplinary rules which apply to officers on active Government service.

The following extracts from resolution no. 1282-P., dated March 20, 1899, of the Government of India (Finance and Commerce department), in explanation of the rules* regulating transfers of Government officers to foreign service are published for the information of municipal boards:—

"The Governor General in Council thinks it desirable to call attention to the principles which regulate the transfer of officers to the service of . . . public bodies

"As explained in article 762, Civil Service Regulations † the Government of India do not lend their own officers to a foreign employer unless it can be shown that the latter cannot otherwise obtain competent officers, and that . . . public considerations require that the foreign employer should be assisted by the Government . . .

"When the loan of an officer is justifiable on public grounds, a further question arises as to the particular officer to be selected; and on this point the Government of India have laid down the rule that (with certain specified exceptions) the officer chosen shall have had five years' qualifying service . . . In the case of officers who, by a substantial term of service prior to transfer, have established pensionary claims on the Government, which they cannot without hardship be required to forfeit, the Government accept contributions and undertake a continued responsibility for pension

"It is a necessary condition of the acceptance by the Government of this liability that the monthly payments necessary to secure the annuity should be regularly made.

"It is important, therefore, that the exact terms on which an officer is transferred should be considered and explained to him at the time the transfer is made. If it is intended that the right to count service for pension should continue the payment of contributions should commence forthwith, and the officer should be warned that if contributions are not paid at the time, arrear payments cannot subsequently be accepted except to the limited extent allowed under article 776 of the Civil Service Regulations.

"Several recent applications have shown that in respect of article 802 it is necessary to explain that there is no authority for receiving pensionary contributions, arrear or otherwise from a local body for individual employees selected from among its establishment. The rule in article 802 of the Civil Service Regulations authorises the Local Government to permit the administrators of a local fund to contribute for pensions from the general revenue for the whole of its permanent employees or for any specified classes of them. It is intended that the contribution should be calculated upon the total of the sanctioned salaries of the appointments in respect of which they are paid, without reference to the question whether the particular individuals who at any time hold the appointments are rendering qualifying service or not. The effect of a transfer to service under a local fund in the case of any particular individual is, therefore, that his service under the local fund will qualify for a pension from general revenues if the appointment to which he is transferred is one of a class for which contributions are paid, whether his previous service under Government was qualifying or not; but it will not qualify if the appointment does not belong to such a class.

"Finally, it must be remembered that officers transferred to foreign service remain subject to the general disciplinary rules of Government service; that they may not receive extra remuneration, whether as increased pay or in any other form, without the sanction* of the Government of India or the Local Government, as the case may be . . . The same principle which forbids an alteration of pay also disallows a substantial change of duty without sanction."

*Vide Chapters XXXIX, XLII and XLIII of the Civil Service Regulations, fifth edition (reprint) and see also section 73 of the Municipalities Act III of 1916.

†Throughout this extract the references are to the fifth edition of the Civil Service Regulations.

Rules for the conduct of the Municipal Board Accountants' examination.

Notification no.
2958/XI--889-E.,
dated December 13,
1927.

1.—An examination called the Municipal Board Accountants' examination shall be conducted by the Examiner, Local Fund Accounts. He shall appoint examiners and issue necessary instructions with the approval of Government for the conduct of the examination.

2.—The examination will be open to employees of municipal boards who are recommended by the chairman for admission to the examination and who have passed High School or an equivalent examination.

3.—There shall be a question paper on each of the following subjects:—

- (1) Elementary commercial book-keeping, including stores and books accounts.
- (2) United Provinces Municipalities Act, 1916; Northern India Ferries Act, 1878, the Cattle Trespass Act, 1871, the Local Authorities Loans Act, 1914, and the Hackney Carriage Act, 1879.
- (3) Rules made under the above Acts.
- (4) Fundamental Rules relating to pay, travelling allowance and leave.
- (5) Financial Handbook, volume V, part I, Chapters II, III, V, XI and XVI.

Each of the above papers will carry 100 marks.

4.—In order to pass the examination each candidate must secure not less than 35 per cent. of the marks in each paper and 50 per cent. of the aggregate. Candidates who fail may be allowed two more chances to reappear. Those who secure more than 60 per cent. in a subject will not be required to appear in it again.

5.—(1) The examination will be held at Lucknow once a year in the month of December on dates to be fixed by the Examiner, Local Fund Accounts.

(2) The Collector of the district will be the superintendent of the examination. He may depute a member of the district staff to exercise supervision and make necessary arrangements at the centre.

6.—Every candidate shall pay an examination fee of Rs. 7 by the 1st October preceding the date of the examination.

7.—(1) No person shall be appointed to the post of accountant after April 1, 1929, unless he has passed the accountants' examination.

Provided that—

- (a) the sub-rule does not apply to persons appointed in temporary vacancies for a period not exceeding three months, and
- (b) the Examiner, Local Fund Accounts, may up to April 1, 1930, on the recommendation of a municipal board, exempt a person who, in his opinion, is

fit for the post of accountant, from the operation of this sub-rule.

(2) An accountant in the permanent employ of a municipal board shall not be required to pass the examination, but shall not be retained in the capacity of accountant after the aforesaid date unless he has obtained a certificate of competency from the Examiner, Local Fund Accounts.

8.—These rules shall apply only to the municipalities noted below :—

- | | | |
|---------------|---|---------------|
| 1. Mussoorio. | | 6. Cawnpore. |
| 2. Meerut. | : | 7. Allahabad. |
| 3. Agra. | : | 8. Bonares. |
| 4. Barcilly. | : | 9. Naini Tal. |
| 5. Moradabad. | : | 10. Lucknow. |
| | : | 11. Fyzabad. |

Rules defining the powers of auditors in respect of disallowance and surcharge at the time of auditing the accounts of a municipal board.

Under section 95(c).

1. In any case where the Examiner, Local Fund Accounts, considers that the board or the chairman has expended any part of the municipal fund contrary to the provisions of the Act or of the rules made thereunder, he may call upon the board or the chairman, as the case may be, to explain why the members of the board or the chairman should not be surcharged with the amount thus expended :

Provided that no member of the board whose name is recorded in minutes of the board as having voted against this expenditure or as Examiner, Local Fund Accounts, within a period of not more than two months shall be required to give an explanation.

2. An explanation called for under rule (1) shall be furnished to the Examiner, Local Fund Accounts, within a period of not more than two months from the date of the letter in which it was called for.

3. The Examiner, Local Fund Accounts, having considered any explanations furnished within the period prescribed may, after obtaining the approval of the Commissioner, surcharge the members of the board or the chairman with the whole or part of the expenditure thus incurred contrary to the Act or to the rules made thereunder :

Provided that an appeal from the order of the Examiner, Local Fund Accounts, shall lie to the Local Government if filed within 30 days of the receipt of the order.

4. If the members of the board or the chairman refuse to furnish an explanation or do not furnish it within the prescribed period, the Examiner, Local Fund Accounts, may take action without such explanations.

5. Where expenditure contrary to the Act or to the rules made thereunder has been incurred on a resolution of the board, the amount to be surcharged shall be divided equally among all the members of the board including the chairman who have not been entered in the minutes book as having voted against the resolution or having been absent from the meeting at which it was passed.

6. A chairman or a member of the board who has been surcharged shall pay the amount of the surcharge within six months of the order of the Examiner, Local Fund Accounts.

Notification no.
2399-1/XI-218-3
dated October 4
1932.

CHAPTER XI.

MUNICIPAL CORRESPONDENCE AND RECORDS.

Rules as to the custody, retention and destruction of municipal correspondence and records.

1. In these rules, unless there is something repugnant in the subject or context—

(1) "record-keeper" means the person in immediate charge of the record room, and

(2) "records" include registers.

2. The board shall reserve such portion of the municipal office as may be necessary for the proper accommodation and custody of its correspondence and records; the space thus set apart shall be called the record-room.

3. In all correspondence reminders, explanations of delay and letters on mere matters of routine (such as those returning enclosures) shall be destroyed by the record-keeper when the file is closed.

4. The original of a paper which has been printed shall be destroyed by the record-keeper on being replaced by the printed paper :

Provided that the chairman or executive officer may, for reasons to be recorded thereon, direct that the original paper may be kept in addition to the printed paper, either on its proper file or in some other place, for such period as may be specified.

5. The papers and records mentioned in the accompanying schedules A and B shall be retained for the period indicated in respect of each, and shall then be destroyed :

Provided that the chairman or executive officer may, for reason to be recorded thereon, direct that any file or record be retained for longer than the prescribed period.

6. The date of conclusion of the audit for any period shall be deemed to be the date which is recorded at the end of the audit note for the period in question.

7. When a definite term is prescribed for the retention of any correspondence or record, the computation in calculating the terms shall be made from July 1, following the date of the completion of the file or of the record.

Illustration.—(1) A file required to be retained for five years, the last letter which is dated April 10, 1901, shall be examined and the papers affected removed and destroyed on July 1, 1906.

12. If all the papers in a file of correspondence are destroyed, an entry shall be made in column 10 of the record-keeper's register as follows:

Whole file destroyed in my presence.

Date (Signature of chairman, executive officer or secretary.)

(Initials of the record-keeper.)

If certain letters or papers only are destroyed, the entry, in the register shall be as follows:

Nos. destroyed in my presence.

Date (Signature of chairman, executive officer or secretary.)

(Initials of the record-keeper.)

13. Papers selected for destruction shall, if confidential, be burned without delay. Non-confidential papers, if intended to be sold as waste-paper, shall be torn up into small pieces so effectually that their former contents cannot be learnt therefrom.

Notification
2120/XI—43.19
dated July 15, 1918.

NOTE 1.—All weeded documents of non-confidential nature and the accumulation of waste-paper baskets should be stored till such time as a fair quantity is available. It should then be sold, preferably to some big paper mill or in very exceptional cases, locally provided a better price can be obtained and the waste-paper is again to be converted into paper.

G. O. no. 7
XVIII—249, da
April 18, 1918.

NOTE 2.—Obsolete and cancelled forms may be sold locally even if it is not proposed to make them into paper provided a better price than that offered by the paper mill can be obtained. In such a case the sale should be supervised by a responsible officer to prevent the surreptitious sale of useable forms.

Notification No.
2241/XI-98, dated
November 24, 1921.

SCHEDULE A CORRESPONDENCE.

<p>CLASS I. To be destroyed after one year.</p>	<p>CLASS II. To be destroyed after five years.</p>	<p>CLASS III. To be destroyed after ten years.</p>	<p>CLASS IV. To be retained permanently.</p>
<ol style="list-style-type: none"> Applications for copies. Files regarding the printing of forms. Vernacular papers the results of which have been copied or abstracted in English records and which are of no further use. Miscellaneous report of progress of works after the completion of the works to which they relate. Miscellaneous applications, such as for permission to hold games, discharge from works, cut trees, and the like and for permission to build when the application has been refused. Letters of an ephemeral character, such as those furnishing explanations of difference in accounts since closed and adjusted, and the like. 	<ol style="list-style-type: none"> Budgets Appendices of the annual administration report. Analysis of water. (1) Files of importance affecting the services of municipal employees, such as those concerning their appointment, promotion, reduction, and dismissal. (2) Files regarding the leave of such employees, complaints against them, enquiries into their conduct, not required for permanent reference. Files regarding the lease of lands or buildings (five years after expiry of the lease). Files relating to municipal contracts of a temporary character (five years after expiry of the contract). Files regarding vaccination, health or vital statistics, inspection reports of temporary officers from the medical officers of health, and the like. Objection of assessors to taxes. Files connected with accounts which are of no further use. Generally all files containing correspondence of merely temporary interest which the chairman or executive officer deems need not be kept for more than five years. 	<ol style="list-style-type: none"> Files regarding annual reports other than the annual administration and sanitary reports. Files containing correspondence with the Legal Member, or relating to suits instituted by or against the board and not of sufficient importance to be permanently retained. Files connected with appeals from the Legal Member, or relating to suits instituted by or against the board and not of sufficient importance to be permanently retained. Files containing correspondence with the Legal Member, or relating to suits instituted by or against the board and not of sufficient importance to be permanently retained. 	<ol style="list-style-type: none"> Files containing general orders of Government circulars, and notifications. Files regarding the constitution of the municipality, the fixation or revision of boundaries, the making or modification of rules, regulations, and by-laws, the imposition and modifications of taxation and the extension of acts. Files containing annual administration reports and the orders of the District Magistrate, the Commissioner, and the Government on the reports. Files of permanent interest regarding important sanitary improvements or important public works. Files regarding loans and investments. Files regarding the appropriation or sale of lands or buildings to or by boards. Files containing decisions of the High Court affecting the municipality. Orders of the Government on prosecutions or suits affecting the municipality. Any other files containing correspondence that should, in the opinion of the chairman or executive officer, be retained permanently.

SCHEDULE B.
RECORDS.

<p style="text-align: center;">CLASS I. <i>To be destroyed one year after conclusion of audit.</i></p>	<p style="text-align: center;">CLASS III—(continued). <i>To be destroyed three years after conclusion of audit.</i></p>	<p style="text-align: center;">CLASS IV. <i>To be destroyed ten years after conclusion of audit.</i></p>	<p style="text-align: center;">CLASS V. <i>To be retained permanently.</i></p>
<p>1. Inspection book of octroi barriers.</p> <p>2. Extraordinary passes.</p> <p>3. Cattle passes.</p> <p>4. Statement of expenditure on construction.</p> <p>5. List of advances outstanding.</p>	<p>35. City sweepings account register.</p> <p>36. Pound admission and release register (form 15).</p> <p>37. Counterfoils of pound receipts. { Admission (form 16). Release (form 17). Sale (form 18). }</p> <p>38. Register of impounded cattle sold.</p> <p>39. Counterfoils of memoranda of sales of cattle (form 19).</p>	<p>1. Vernacular registers of which there are English counterparts permanently retained.</p> <p>2. Octroi superintendent's cash book (form 44).</p> <p>3. Assessment list (form 1).</p> <p>4. Demand and collection register (form 8).</p> <p>5. Cash books of licences.</p> <p>6. Demand and collection register of rania other than <i>ibbazari</i> (form 14).</p> <p>7. Pound cash-book.</p> <p>8. Garden cash-book.</p> <p>9. Miscellaneous demand and collection register.</p> <p>10. Store return of water and sewerage works.</p> <p>11. Security bond (10 years after they cease to have effect).</p> <p>12. Classified abstract of income and expenditure (form 36).</p>	<p>1. Register of proceedings of the municipal board and its committee.</p> <p>2. Registers of correspondence (receipt, despatch, and file registers and the like).</p> <p>3. Registers of members.</p> <p>4. Provident fund register.</p> <p>5. Order books.</p> <p>6. Register of immovable property.</p> <p>7. Registers of public works.</p> <p>8. Construction register (form 24).</p> <p>9. Annual maintenance account of water-works.</p> <p>10. Scale register (form 81).</p>
<p style="text-align: center;">CLASS II. <i>To be destroyed two years after conclusion of audit.</i></p> <p>1. Counterfoils of sales certificates of cattle.</p>	<p>40. Slaughter-house tickets.</p> <p>41. Garden order book.</p> <p>42. Garden voucher book.</p> <p>43. Garden ledger.</p> <p>44. Garden contingent register.</p> <p>45. Garden stock-book.</p> <p>46. Measurement book (form 25).</p> <p>47. Muster-roll (form 27)</p>		
<p style="text-align: center;">CLASS III. <i>To be destroyed three years after conclusion of audit.</i></p> <p>1. Octroi receipts and tickets.</p> <p>2. <i>Jinawars</i> of octroi.</p> <p>3. Railway receipt register.</p> <p>4. <i>Chalan</i>.</p> <p>5. Head office <i>jinnawar</i>.</p> <p>6. List of persons who compound for octroi.</p> <p>7. Composition passes for octroi.</p> <p>8. Refund applications.</p> <p>9. Refund ledger.</p> <p>10. Transit passes.</p> <p>11. Warehouse ledger.</p>			

Notification n
2241/XI—98, date
November 24, 1921

CLASS III—(continued). To be destroyed three years after conclusion of audit.	CLASS III—(continued). To be destroyed three years after conclusion of audit.	CLASS IV. To be destroyed ten years after conclusion of audit.	CLASS V. To be retained permanently.
12. Rent and fuel register of bonded warehouses. 13. Receipts for warehouse rent and fees. 14. Toll tickets. 15. Cash-book of tolls. 16. Register of objections (form 2). 17. Register of increases and decreases. 18. Counterfoil of bills (form 4). 19. Bill books (forms 5 and 6). 20. Bill collector's <i>chalan</i> book (form 7). 21. Acknowledgment to bill collector's (form 8). 22. Abstract of daily collections (form 9). 23. Register of realizations through distress warrants. 24. Progress statements of collections. 25. Passes of sugar-refiners. 26. Licence form (form 12). 27. Licence form for vehicles plying for hire (form 13). 28. Register of licences. 29. Counterfoils of <i>tebazzari</i> tickets. 30. <i>Tebazzari</i> register. 31. Stock book of trenches. 32. Trenching-ground account register. 33. Permit. 34. Stock book of city sweepings.	48. Stock book of stores and forms (form 29). 49. Store-keeper's day book. 50. Work register. 51. Pay bills (form 32). 52. Leave statement. 53. Acquittance rolls. 54. Travelling allowance bills. 55. Contingent bills (form 33). 56. Permanent advance registers (form 38). 57. Stamp and despatch registers (form 30). 58. Counterfoils of receipts (head office) (form 5). 59. Travelling allowance check register. 60. Attendance registers. 61. The registers prescribed in the rules made under section 19 of the Vaccination Act, 1880.	13. List of transfer entries. 14. Monthly account. 15. Cheque books (form 37). 16. Pass book (form 35). 17. Establishment check register. 18. Ledger of miscellaneous advances. 19. Register of tools and plant (form 28). 20. Fine statements (form 42). 21. Lease (10 years after they cease to have effect). 22. Service books and character rolls (10 years after the service book ceases. Service books may be given to the employee concerned if he resigns or is discharged without fault, an entry being made first to that effect). 23. Statements submitted with the annual administration report. 24. Officer registers which the chairman or executive officer may decide should be kept for a longer period than five years, but not permanently.	11. General cash-book (form 34). 12. Annual balance-sheet. 13. Register of loans (form 39). 14. Register of securities and investments (form 40). 15. Register of deposits (form 41). 16. Record-keeper's registers. 17. Such other records as the chairman or executive officer may decide to be of permanent interest.

CHAPTER XII

MISCELLANEOUS.

With reference to section 94 (3).

Publication of resolution passed at meeting of board.

A copy of a resolution to be published in a local paper as prescribed by sub-section (3) of section 94 shall be sent to the editor for that purpose within ten days from the date of the meeting at which the resolution was passed.

Notification no. 539/XI—171, dated February 20, 1925.

In municipalities in which no local paper is published a copy of every resolution passed by the board at a meeting shall, within ten days from the date of the meeting, be posted up and for thirty days be kept posted up, on a notice board to be exhibited for public information at the building in which the meetings of the board are ordinarily held.

Notification no. 1906/XI—611, dated July 5, 1916.

Submission of rules, regulations and byelaws.

With reference to section 298 (2) (b).

1. Every board shall submit to the Government a copy of its rules, regulations and byelaws whenever they are printed or reprinted.

Notification no. 1906/XI—6H., dated July 5, 1916.

2. Every board shall forward to the Civil Surgeon or other principal medical officer of the district within one month from the date on which the rule or byelaw takes effect, a copy of every rule or byelaw—

- (i) for prohibiting or preventing any act or omission on the ground of its being prejudicial to the public health; or
- (ii) for controlling and regulating the use and management of any burning or burial ground, or
- (iii) for providing for the proper registration of births, marriages, and deaths.

With reference to section 174.

Rules applicable to notices of demand and distress warrants.

1. For every notice of demand issued under section 168 of the Act a fee of four annas shall be charged.

Notification no. 1906/XI—6H., dated July 5, 1916.

2. For every distress made under section 171 a fee of eight annas shall be charged:

Provided that the fee for distress made by the European bailiff in Naini Tal municipality shall be Rs. 1-8.

Notification no. 643/XI—1H., dated March 8, 1926.

3. The same rates shall be charged for maintaining live-stock distrained under section 171 as have been fixed under section 5 of the Cattle Trespass Act, 1871, for feeding and watering impounded cattle.

Publication no.
I—IH., da-
January 25,

4. For every warrant issued under section 173 of the Act, a fee of eight annas shall be charged, and the warrant shall be in any one of forms nos. 37K to 42K of the forms prescribed by Government in the Municipal department.

Fines under the Gambling Act to be credited to municipalities.

Publication no.
XI—707A.,
July 11,
and G. O.
3206/XI—87,
dated Octo-
ber, 1925.

Under section 17 of the Gambling Act, III of 1867, the proceeds of fines imposed under the said Act for offences committed within the limits of municipalities have been placed at their disposal.

Rule prescribing the means for the service of public notices under section 239.

Publication no.
XI—6H.,
July 5, 1916.

A public notice of the nature referred to in section 239 shall be published by the following means, namely:—

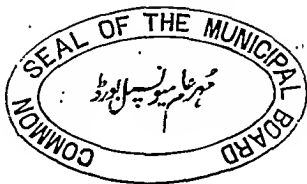
- (a) By beat of drum at one or more places within the municipality;
- (b) by notices fixed on or near prominent buildings or places in the municipality;
- (c) by the serving on representative members of the public or of any section or class of the public of written or printed notices.

Common seal.

Each board should have and use a common seal (*vide* section 6 of the Act).

O. no. 1095/
13, dated
per 14, 1884.

The seal might be in the following form, the words in the centre being the translation in Urdu or Hindi—or in both Urdu and Hindi—of the English inscription:—



For contracts of ordinary every-day occurrence the seal need not be used; but it should be used for all important contracts, and for contracts where its use is prescribed, as in the transfer of property where its use is required under section 124 (3) of the Act.

LEGAL.

(1) *Court fees Act (VII of 1870).*

Under the Court Fees Act, 1870, applications relating to the conservancy or improvement of any place are liable to a court-fee stamp of one anna under article I, schedule II of the Act. But only applications asking a board to take action itself in the way of conservancy or improvement in a town are liable to the duty, and not applications in which members of the public ask permission to do certain acts, as for instance to erect buildings.

Applications liable to stamp duty, Board's order no. 18—V./S. 379, dated November 29, 1910.

Doubts have been expressed as to whether it is necessary to affix a stamp to an application presented to a secretary or other officer of a board, other than an application for copies. An ordinary letter addressed to a secretary or other officer of a board requires no stamp, but a formal application for municipal action in the way of conservancy, or improvement must be stamped.

(2) *Indian Stamp Act (II of 1899).*

Instruments executed by or on behalf of municipal boards are not exempt from stamp duty under any of the exemptions mentioned in schedule I of the Indian Stamp Act, 1899, and the provisions of the Act must be strictly adhered to.

Liability of instruments to stamp duty.

In an order on a reference submitted by the Board of Revenue the High Court of Judicature for the North-Western Provinces having ruled that copies of municipal records certified as "true copies" by the secretary of a board must be on stamped paper of a value of eight annas under article 22 of schedule I of Act I of 1879 (*article 24 of schedule I of Act II of 1899*), the Lieutenant-Governor has determined, under section 33 of Act I of 1879 (*Act II of 1899*), that the officer in charge of a municipal office is a person in charge of a public office within the meaning of section 33 of the Stamp Act, and as such is bound to impound instruments produced or coming before him in the performance of his functions if it appear to him that such instruments are chargeable with duty and are not duly stamped.

G. O. no. 2328, dated November 27, 1873. Municipal records stamping of—under article 22 of schedule I of Act I of 1879, corresponding with article 24 of schedule I of Act II of 1899.

G. O. no. 1537/XI—414A, dated June 23, 1897.

The following directions are issued for the guidance of municipal bodies regarding:—

Stamp duty. Liability of copies of municipal records to—and charging of fees for the preparation of such copies.

- (1) the liability of copies of municipal records to stamp duty, and
- (2) the charging of fees for the preparation of such copies.

Stamp duty—

G. O. no. 1458/XI—414A, dated June 2, 1899. I. L. R. 19 All., 293.

- (1) Copies of municipal records certified as "true copies" must be on impressed paper, ordinarily of the value of eight annas under article 22 of schedule I (*section 24, schedule I of Act II of 1899*) of the General Stamp Act. Such copies are not chargeable with duty under the law relating to court fees.
- (2) Copies of municipal records may be given on plain paper for private use; but in this case they must not be certified as "true copies" and they cannot be accepted as "true copies" by any court or public body.

Copying fees should be charged at the rates prescribed in byelaws made under sub-head (g) of heading J of section 298.

Numbering of houses.

G. O. no. 561,
dated September
29, 1880.

Houses in municipalities should be permanently numbered. The details of the scheme, i.e., the form of the plate, what is to be deemed a separate house, and the like the board may under section 217 of the Act arrange as it thinks best. The plates should be uniform for each town, and different patterns should not be allowed unless when the painting of numbers is preferred.

Licences for the storage of petroleum.

1. Section 298 (2), head G, sub-heads (a), (b), and (c) empower board to prohibit by byelaws the storing of petroleum, except under a licence, to prescribe the circumstances in which and the localities in respect of which such licences may be granted or refused, and to provide for the inspection and regulation of the conduct of business in such a place. But the power to make such byelaws is subject to the proviso that they must not be inconsistent with anything contained in the Indian Petroleum Act, 1899, or in rules made thereunder.

2. As the storing and transport of non-dangerous petroleum in excess of 500 gallons or of dangerous petroleum exceeding three gallons are governed by the rules made by the Government of India under section 9 of the Indian Petroleum Act, the result is that a board cannot make byelaws affecting the storage of quantities in excess of these limits. The quantity of dangerous petroleum exempted from the Indian Petroleum Act ("dangerous petroleum" means petroleum which has its flashing point below 76° Fahr.) is so small that boards will not find any need for a byelaw. But in the case of non-dangerous petroleum, boards can make simple byelaws, like the model byelaws, at pages 434 and 435 for storage up to 500 gallons and may charge fees relative to charges prescribed by the Government of India for larger quantities.

3. In addition to this power, under the Municipalities Act, of issuing licences up to 500 gallons, boards have been given by the Government the power to issue licences, under the Indian Petroleum Act, for the possession and transport within municipal limits of non-dangerous petroleum not in bulk. "Petroleum in bulk" means petroleum in quantities exceeding 500 gallons, contained in any one receptacle. The result then of this delegation is that boards control the issue of licences in the case of all traders who sell non-dangerous petroleum in tins and who do not keep bulk installations. But licences granted under this delegation are governed by the rules made by the Government of India, and boards must not make contradictory byelaws under the Municipalities Act. The licences for quantities over 500 gallons must be given in the following form:—

FORM A. (RULE OF CHAPTER IV OF PART II.)

Licence to possess petroleum (other than dangerous petroleum) otherwise than in bulk.

No. _____ Fee. Re. _____

Licence is hereby granted to _____ for the storage in the storage shed described below of _____ gallons of petroleum, subject to the rules for the storage of petroleum

published in notification no. 272, dated January 25, 1900, and to the further conditions on the back of the licence.

Chairman, municipal board, or executive officer

The

19 .

(Description of the storage shed above referred to.)

ENDORSEMENT ON FORM A.

Conditions of the licence.

If the licensing officer calls on the holder of a licence, by a notice in writing, to execute any repairs of the storage shed, which may in the opinion of such officer be necessary for the safety of the shed, the holder of the licence shall execute the repairs within such period, not being less than one month from the date of receipt of the notice as may be fixed by the notice.

2. The storage shed shall be constructed of masonry or other unflammable material with terraced tiled or iron roofs and with tiled or paved or earthen floors, but the beams, rafters, columns, windows, and doors may be of wood.

3. Either the doorways and other openings of the storage shed shall be built up to a height of two feet above the level of the road or street or the floor sunk to a depth of two feet below the level of the road or street, so that the petroleum cannot flow out from the building in case of its escape from the receptacle in which it is contained or the building itself shall be surrounded with a masonry wall or embankment of but not less than two feet high. When the quantity of petroleum stored exceeds 16,000 gallons the height or depth shall be three feet.

Combination of these methods is permissible.

4. The following distances shall be kept clear round the building —

Distances to be kept clear round buildings or enclosure walls. Number of gallons to be stored.

None 5,000 and under.

20 feet Over 5,000 and up to 50,000.

30 " Unlimited.

5. No light except a light of such strength, position, and character and as is not able to ignite any inflammable vapour, nor fire of any description, shall be permitted within the storage shed.

4. Fees for licences in form A shall be charged at the following rates and credited to the board which issues the licences:—

Rs.

(a) When the quantity to be stored exceeds 500, but does not exceed 1,000 gallons. 12

(b) When the quantity to be stored exceeds one thousand, but does not exceed five thousand gallons. 12 For the first one thousand gallons plus Rs. 2 for every additional one thousand gallons or part thereof.

(c) When the quantity to be stored exceeds five thousand gallons, but does not exceed fifty thousand gallons. 20 For the first five thousand gallons plus Rs. 4 for every additional one thousand gallons or part thereof.

(d) When the quantity to be stored exceeds fifty thousand gallons. 250

5. Every licence granted under the Indian Petroleum Act shall remain in force until 31st December next following the date of issue of the licence.

6. Every application for licence under the Indian Petroleum Act must first be submitted by the applicant to the District Magistrate, who will forward to the board all applications with which the board is authorized to deal. Applications for the renewal of a licence must be made at a date not less than 30 days before the date on which the original licence expires.

Delegation of powers by Local Government under section 327.

Notification no.
2400/XI—27H.,
dated July 29, 1916.

Whereas provision is made by section 82 (1) (f) of the Municipalities Act, 1916, that a person shall not be deemed to have committed an offence under section 168 of the Indian Penal Code by reason of his having a share or interest in the occasional sale of an article in which he regularly trades to the board to a value not exceeding, in any one year, such amount as the board, with the sanction of the Government, fixes in this behalf, the Local Government is hereby pleased, in exercise of the power conferred by section 327 of the aforesaid Act to delegate to each Commissioner of a division the power of sanctioning any such maximum value when fixed by a board within his division.

Notification no.
2032/XI—70H., da-
ted June 11, 1917.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, read with notification no. 72M.C./XI—70H., dated June 6, 1917, the Local Government has delegated to all Commissioners of divisions the power to apply or adapt under clause (a) of sub-section (1) of section 338 of the Act to any notified area within the limits of their divisions the provisions of any section of the Act or of any Act which may be applied to any municipality or part of such section, subject to such restrictions and modifications, if any, as they may think fit, and the power under clause (b) of the said sub-section to impose, in the whole or a part of such area, any tax which might be imposed therein if any said area were a municipality.

Notification no.
4390/XI—70H.,
dated November
30, 1917.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, read with notification no. 72M.C./XI—70H., dated June 6, 1917, the Local Government has delegated to all Commissioners of divisions the powers to apply or adapt under clause (a) of sub-section (1) of section 338 of the Act to any notified area within the limits of their divisions any rule in force or which can be imposed in a municipality under the provisions of this Act or of any Act which may be applied to any municipality subject to such restrictions and modifications, if any, as they may think fit.

Notification no.
4162/XI—18H.,
dated November
18, 1917.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, the Local Government has delegated to Commissioners of divisions the power to confirm under sub-section (2) of section 301 of the said Act by-laws made by the boards of the municipalities within their respective divisions; the power under sub-section (3) of the said section to make any change in the form of any such by-law; the

power under sub-section (4) of the said section to confirm the alteration or rescission of any byelaw by any such board; and the power under sub-section (5) of the said section to rescind any such byelaw.

NOTE.—See also G. O. no. 4882/XI, dated November 17, 1917.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, the Local Government has delegated to Commissioners, in respect of all municipalities situated within their respective divisions, the power vested in the Local Government under sub-section (1) of section 299 of the said Act, to sanction the action of a board, when making a byelaw, directing the breach of it shall be punishable with fine which may extend to five hundred rupees, and when the breach is a continuing breach, with a further fine which may extend to five rupees for every day, after the date of the first conviction, during which the offender is proved to have persisted in the offence.

Notification no.
50/XI—118-II.,
dated January 9,
1918.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, the Local Government has delegated to Commissioners, with respect to municipalities within their respective divisions, the power under sub-section (3) of section 245 to make by notification the provisions of section 245 or of any byelaw made under heading (g) of section 298 applicable to any area beyond the municipality lying within a distance of a mile from the municipal boundary.

Notification no.
1103/XI—504 E.,
dated June 5, 1918.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, the Local Government has delegated to Commissioners, with respect to municipalities within their respective divisions the power under sub-section (2) of section 284 to extend by notification the provisions of section 284 and of byelaws made for the purposes of the said section, to an area beyond the municipality lying within a distance of a mile from the municipal boundary.

Notification no.
1104/XI—504 E.,
dated June 5, 1918.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, the Local Government has delegated to Commissioners of divisions the power to sanction, under section 37, the payment by any municipal board within their respective divisions of remuneration to a member of the board.

Notification no.
1113/XI—504 E.,
dated June 5, 1918.

In exercise of the power conferred by section 327 of the United Provinces Municipalities Act, 1916, as amended by the United Provinces Municipalities (Amendment) Act, 1916, the Local Government has delegated to Commissioners, with respect to municipalities within their respective divisions the power under section 296 of the said Act to make rules under clauses (a), (b) and (c) of section 153 of the Act, applicable to municipalities other than cities, and the further power vested in the Local Government under sub-section (1) of section 299 of the said Act, to direct that a breach of any such rule shall be punishable with fine

Notification no.
706/XI—118H.,
dated April 2, 1919.

which may extend to Rs. 500, and when the breach is a continuing breach, with a further fine which may extend to five rupees for every day, after the date of the first conviction, during which the offender is proved to have persisted in the offence.

Inspection of municipal works and institutions by Government officers.

Notification no.
2559/XI—88,
dated August 16,
1917.

The following officers have been appointed by the Local Government under section 33 for the inspection of municipal works and institutions :—

The Superintending Engineer, Public Health department.	} United Provinces.
The Director of Public Health,	
The Deputy Director of Public Health,	
All Civil Surgeons,	
All Executive Engineers,	
All Inspectors of Schools,	

Rules under section 296 of the Municipalities Act, regarding expenditure to be incurred by municipal boards on the presentation of addresses.

Notification no.
1400/XI—80, dated
May 9, 1930.

1. A board may incur on the presentation of an address expenditure up to, but not exceeding Rs. 200 in each case.

Provided that in the case of an address presented to His Excellency the Viceroy the expenditure may be up to any reasonable amount.

2. Except in any case described in section 7 or in section 8(1), (a), (b), (c), (i), (j) and (k) of the Municipalities Act a board shall not make contributions to any works or institutions outside the municipal area in excess of a total amount for all such contributions of Rs. 500 a year.

3. Any expenditure in excess of the limits prescribed in rules 1 and 2 shall be deemed not to be an appropriate charge on the municipal fund.

PART III

Model Rules, Byelaws and Regulations

CHAPTER I.

RULES.

SECTION A.

Rules with reference to section 153 of the Act.

The following model rules have been framed by the Government for the assessment and collection of taxes other than octroi under sections 153 and 296 of the Act.

It is anticipated that they will be found generally applicable to the circumstances of the municipalities of these provinces, and it is desirable that the model forms should be adhered to unless there are special reasons justifying any divergence from them.

In forwarding proposals for the imposition of additional taxation boards are reminded that the necessary rules for the assessment and collection of the taxes to be imposed should be forwarded at the same time as the tax proposals, and it will facilitate the disposal of such cases if any deviations from the model forms printed below are specifically referred to in the proposals submitted.

Model rules for the assessment and collection of a tax on buildings and lands.

With reference to sections 153, 140 (1) (a), 151 (2).

1. "Annual value" in the case of railway stations, hotels, colleges, schools, hospitals, factories and other such buildings means—per cent. of the sum obtained by adding the estimated present cost of erecting the building to the estimated value of the land appurtenant thereto.

2. "Building" includes the compound (if any) thereof, and where there are several buildings in a common compound, all such buildings in the common compound.

3. The tax shall be payable in two equal instalments due respectively on— and—; provided that any person so desirous may pay either instalment in advance of the date fixed for the same.

4. (1) Any person may at any time apply to have his name entered as owner in the assessment list of any building or land and unless there is sufficient reason to refuse such application (which refusal shall be recorded in writing), his name shall be so entered in the assessment list.

(2) When doubt exists as to who is entitled to be entered as owner of any building or land, the board or the committee or officer to whom powers have been delegated under section 143(3) of the Act shall determine who is entitled to be entered as such, and this decision shall remain in force till set aside by the order of a competent court.

5. (1) If the proprietary rights in any building or land assessed to, or subject to the payment of, this tax are transferred, the person who transfers his rights, and the person to whom they are transferred shall within three months after the execution of the instrument of transfer or after its registration, if it is registered, or after delivery, is effected, if no instrument, is executed, give notice of such transfer in writing to the board, or, where there is an executive officer, to such officer.

(2) If the owner of any building or land assessed to, or subject to the payment of this tax, dies, the person succeeding as heir or otherwise to his right in the property shall similarly give notice of his succession to such rights within three months from the date thereof.

6. (1) The notice to be given under the last preceding rule shall state clearly and correctly all the particulars mentioned in the said rule.

(2) Any such transferee shall, if called upon to do so by the executive officer (or secretary), produce the instrument of transfer (if any) or a copy thereof obtained under the Indian Registration Act, 1877.

7. For the purpose of obtaining a partial remission or refund of the tax under section 151 (2) of the Act, the owner of a building composed of separate tenements may request the board at the time of the assessment of the building, to enter in the assessment list, in addition to the annual value of the whole building, a note recording in detail the annual value of each separate tenement. When any tenement, the annual value of which has been thus separately recorded, has remained vacant and unproductive of rent for 90 or more consecutive days during any year, such portion of the tax on the whole building shall be remitted or refunded as would have been remitted or refunded under section 151 (1) of the Act if the tenement had been separately assessed.

Penalty.

In exercise of the power conferred by sub-section (1) of section 299 of the Act, the Local Government hereby directs that the breach of any provision of rules 5 and 6 above shall be punishable with fine which may extend to Rs. 500.

Model rules for the assessment and collection of a water tax on buildings and lands.

The rules for the water-tax should be the same as the rules for the general tax on buildings and lands; but in addition the following rule is required:—

“With reference to section 129(a) of the Act the radius governing the imposition of a water-tax shall be . . . feet.”

Boards which desire to consolidate these two taxes, under section 168, for the purposes of assessment and collection, should not draw up a separate set of rules for the water-tax but should merely add the above rule to the rules framed for the general tax on the annual value of buildings and lands.

Model rules for the assessment and collection of a tax on freemen and pāladars:

1. Every person shall, within fifteen days of the date on which he becomes liable to pay a tax; apply to the ^{executive officer} _{secretary} for a licence. The applicant shall state the period for which the licence is required. If the tax is not received along with application, the ^{executive officer} _{secretary} shall cause a bill to be prepared and presented to the applicant and shall recover the tax in the manner prescribed by Chapter VI of the Act.

2. Each person who holds a licence under the preceding rule shall—

(1) at all times when carrying on his trade wear a badge which shall be provided at its own expense by the board;

(2) not transfer his badge to any other person;

- (3) produce his licence and badge for inspection whenever required to do so by any magistrate or member of the board or by the executive officer or any other officer or servant of the board duly authorized in this behalf;
- (4) return his badge to the municipal office within 48 hours of the expiry of the period of the licence.

Penalty.

In exercise of the power conferred by section 299 (1) of the Act, the Local Government hereby directs that any breach of the provisions of these rules shall be punishable with a fine which may extend to Rs. 50.

NOTE.—Section 60 of the Act confers upon the executive officer the power to grant such licences and in municipalities where there is no executive officer, boards should insert in place of the words "executive officer" in model rule 1 the name of the officer whom they propose to be the licensing officer.

Model rules for the assessment of a tax on sugar refiners.

With reference to section 153

1. The tax shall be assessed according to the amount of *rab* whether measured by weight or by the number of vessels (*kalsis*, etc.), imported into the municipality

2. In the first week of _____ of each year the board shall by resolution appoint a committee to prepare before the _____ in each year a list of persons liable to the tax. To assist the committee in the preparation of the list, a general notice shall be issued calling upon all persons who intend to carry on the trade of sugar-refining or dealing in *gur* or *rab* within the municipality during the ensuing year to declare the fact in writing to the executive officer of the board within 15 days secretary from the date of the notice.

3. In the first week of _____ of each year a copy of the said list, in both Urdu and Nagri, signed by the executive officer shall be secretary hung up in the municipal *sadr chawk* and at each outpost barrier.

4. To persons named in the list, books of free passes in counter-foil shall be given in form I attached to these rules. If any person whose name is not on the list desires to import *gur* or *rab* within the limits of the municipality, he shall apply to the secretary to have his name entered in the list and the secretary shall enter his name accordingly.

5. No person shall import *rab* into the municipality unless he has first filled up a pass and sent it to the barrier.

6. On receipt of the pass the barrier muharrir shall see that the person who has signed it is named on the list; and, if so, he shall inspect the consignment and fill up the certificate at the foot of the pass, as well as the coupon. He shall then tear off the coupon, deliver it to the person who presents the pass and admit the *gur* or *rab*. He shall send the passes with his cash box to the head octroi office, where they shall be examined to see that the certificate covers the details of the pass, and shall then be posted in a register to be kept up in form II attached to these rules. These passes shall afterwards be filed in the office separately under the name of each refiner.

7. The executive officer
secretary shall at the end of the *rab* season (or at such times as the board may by resolution prescribe), prepare a list from the register, showing the amount of *gur* and *rab* imported by each refiner and the tax payable by him and shall collect the tax in the manner provided by Chapter VI of the Act.

8. Any person who disputes the amount of the tax may appeal to the board within 10 days of the date of receipt by him of the bill. The board shall consider such objections and pass orders thereon, but no objection shall be considered unless the full demand of the tax claimed has been paid. If the amount be reduced, a refund will be given.

NOTE.—If any board does not desire to have such appeals decided by the collective board, the power to hear appeals might be given to a committee or to the chairman.

9. The ordinary *matka* and *kalsi* (vessels used for carrying *rab*) shall be considered to contain respectively 2 maunds and 20 seers of *rab*; but if the muharrir at the outpost barrier or the importer objects to this assumption in respect of any particular consignment, the consignment shall be weighed and the actual weight of *rab* imported shall be recorded. When a consignment is so weighed fractions of a maund under 20 seers shall be disregarded and fractions of a maund over 20 seers shall be treated as one maund.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government hereby directs that any breach of the provisions of rule 5 shall be punishable with a fine which may extend to Rs 50.

FORM I.

—MUNICIPALITY.		—MUNICIPALITY.		—MUNICIPALITY.	
BOOK NO.		BOOK NO.		BOOK NO.	
No.		No.		No.	
COUNTERFOIL OF SUGAR REFINERS' PASS.		SUGAR REFINERS' PASS.		SUGAR REFINERS' PASS.	
		PLEASE pass* $\frac{\text{cases}}{\text{parcels}}$		COUPON.	
		containing		To be returned to the importer.	
		valued at			
		and weighing			
No of $\frac{\text{cases}}{\text{parcels}}$		Signature.		CERTIFIED that the follow- ing goods have passed into the municipality through my barrier:—	
		Date 19 .			
Description—		CERTIFIED that I have inspected the goods, and that only the following have passed through my barrier on this pass:— Nature of goods—			
		Signature of muharrir.		Signature of muharrir.	
Date—		Dated—19 .		Dated 19 .	

*Here enter number.

FORM II.

SUGAR REFINERS' LEDGER.

Name of sugar refiner.

Number of pass.	Date of pass.	Number or weight of <i>kaisis</i> .	Remarks.	Number of pass	Date of pass.	Number or weight of <i>kaisis</i> .	Remarks.
1	2	3	4	1	2	3	4
					Total brought forward.		
	Total carried over.						

Alternative to rules 6 and 7.

6. (1) On receipt of the pass the barrier muharrir shall see that the person who has signed it is named on his list; and if so, he shall inspect the consignment and fill up the certificate at the foot of the pass, as well as the coupons. He shall then tear off the coupon, deliver it to the person who presents the pass, admit the *gur* and *rab*, and at once enter the pass in an invoice or list showing the names of the sugar refiners, the number and date of the passes and the quantity of *gur* or *rab*.

(2) An octroi inspector, meeting any *gur* or *rab* which has passed a barrier, shall demand from the importer (the person accompanying it) the coupon of the pass certified by the barrier muharrir. The importer shall produce the coupon and the inspector shall verify the entries therein by inspection of the consignment, which the importer shall allow him to make. If the inspector finds that the entries in the coupon are correct he shall initial and return it to the importer noting down necessary particulars in his note-book or diary for comparison with the passes collected at the barrier or deposited in the office. If on the other hand, he notices any difference, he shall ascertain the actual quantity in the case of the number of *kalis*, by actual counting, and in the case of weight, by actual weighment at the nearest barrier, or, if the importer so desires, at any other nearer place where scale and weights may be available. The quantity so ascertained shall be entered by the inspector in the coupon, the certificate being amended under his dated initials and a report of the facts shall be at once made by him to the executive officer (or the secretary or octroi superintendent) who shall take necessary action thereon.

(3) At the end of the day the muharrir shall send all the passes attached to the list or invoices mentioned above in serial order to the head octroi office where they shall be examined, to see that the certificate

covers the details of the pass, that all the passes entered in the invoice have been received, and that the entries in the invoice agree with those in the passes. The invoice after being authenticated by the dated initials of the executive officer (or the secretary or the octroi superintendent) shall be returned to the barrier concerned for being pasted there in a guard file in the serial order denoted by a number entered on each invoice. The passes shall then be posted in a register to be kept up in form II attached to these rules and afterwards filed in the office separately under the name of each refiner.

(4) At such times as the board may by resolution prescribe the register shall be totalled and the tax calculated, both the total and the tax being checked, arithmetically and by comparison with the passes by the executive officer [or secretary or the octroi superintendent (initialling in token of his doing so)]. The tax shall then be collected in the manner provided by Chapter VI of the Act and a note of the payment of the tax entered in the remarks column of the register in form II.

(5) The tax-payer shall send his counterfoil books of passes to the municipal office. The counterfoils in the books shall be compared with the passes filed under clause (3) above, the fact of the comparison being recorded on the reverse of the last counterfoil in the books and against the corresponding entry in the register form (II) under the dated initials of the officer making the comparison. All finished books shall be retained and deposited in the municipal office record room and the current ones returned to the tax-payer for further use. If any difference is discovered in making the comparison the matter shall at once be enquired into.

(6) The executive officer (or secretary or octroi superintendent) shall, at irregular intervals, call for the invoices filed at the barriers under clause (3) above and compare them with the passes filed at the office under the same clause, and take necessary action if any difference is discovered.

Alternative model rules for the assessment and collection of a tax on sugar merchants and refiners.

1. The tax shall be assessed according to the number of sheds, boiling pans, presses, etc., used in the process of manufacture.

2. As soon as possible after the 1st of November in each year the board shall by resolution appoint a committee, composed of two members of the board and one sugar merchant or refiner, not being a member of the board, to assess the tax for the ensuing year.

3. On or before the _____ the committee shall deliver to the board (or shall prepare) a list, in the form attached to these rules, of the persons to be assessed, showing the grade in which each has been assessed. To assist the committee in the preparation of this list a notice shall be issued, on or before the _____ in each year, calling upon all sugar merchants and refiners within the municipality to furnish such information relative to the assessment as may be deemed necessary.

4. When the list has been prepared public notice shall be given of the place where the list or a copy thereof may be inspected; and every

person whose name is entered in the list, and an agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge.

5. (1) The board (or the committee referred to in rule 2) shall at the same time give public notice of a date, not less than one month thereafter, when it will proceed to consider the assessments entered therein; and in all cases in which any person is for the first time assessed or the amount of his assessment is increased, it shall also give notice thereof to the person concerned.

(2) All objections to assessment shall be made to the board (or the committee) before the date fixed in the notice by application in writing, stating the grounds on which the assessment is disputed.

(3) The board (or the committee referred to in rule 2) shall, after allowing the applicant an opportunity of being heard, investigate and dispose of the objections, and cause any amendment necessary to be made in the list.

6. Every person commencing business as a sugar merchant or refiner within municipal limits subsequent to the 1st April in any year shall give intimation of the fact to the executive officer
secretary of the board within 30 days of the commencing of the business.

7. On any intimation under the preceding rule being received, the executive officer
secretary shall refer the case to the committee appointed in accordance with rule 2 and the committee shall assess such person to the tax.

8. The provisions of rules 4 and 5 applicable to assessments made under rule 3 shall, so far as may be, apply to assessments made under rule 7.

9. Any person liable to the tax who shall change the designation of his firm shall be bound within one month from such change to give notice thereof to the executive officer
secretary of the board

Penalty

In exercise of the power conferred by section 200(1) of the Act, the Local Government hereby directs that any breach of the provisions of rules 6 and 9 shall be punishable with fine which may extend to Rs. 50.

Assessment list

Serial number.	Location of sheds and size and number of sheds, etc.	Name and address of assessee, if necessary.	Proposed assessment		Result of appeal, if any.		If exempted, grounds of exemption.	Remarks
			Rate of tax (a)	Amount of tax payable. (b)	Rate of tax. (a)	Amount of tax payable. (b)		

Model rules for the assessment and collection of a tax on cloth merchants.

1. The profits or income of either the past or the current year may be taken as the basis of assessment of the tax.

2. As soon as possible after the _____ in each year the board shall by resolution appoint a committee, composed of two members of the board and one cloth merchant, not being a member of the board, to assess the tax for the ensuing year.

3. On or before the _____ the committee shall deliver to the board (or shall prepare) a list in the form attached to these rules, of the persons to be assessed, showing the grade in which each has been assessed. To assist the committee in the preparation of this list a notice shall be issued, on or before the _____ in each year, calling upon all cloth merchants within the municipality to furnish such information relative to the assessment as may be deemed necessary.

4. When the list has been prepared public notice shall be given of the place where the list or a copy thereof may be inspected; and every person whose name is entered in the list, and an agent of such person, shall be at liberty to inspect the list and to make extract therefrom without charge.

5. (1) The board (or the committee referred to in rule 2) shall at the same time give public notice of a date, not less than one month thereafter, when it will proceed to consider the assessments entered therein and in all cases in which any person is for the first time assessed or the amount of his assessment is increased, it shall also give notice thereof to the person concerned.

(2) All objections to assessments shall be made to the board (or the committee) before the date fixed in the notice by application in writing, stating the grounds on which the assessment is disputed.

(3) The board (or the committee referred to in rule 2) shall, after allowing the applicant an opportunity of being heard, investigate and dispose of the objections, and cause any amendment necessary to be made in the list.

6. Every person commencing business as a cloth merchant within municipal limits subsequent to the 1st of April in any year shall give intimation of the fact to the executive officer
secretary of the board within 30 days of the commencing of the business.

7. On any intimation under the preceding rule being received, the executive officer
secretary shall refer the case to the committee appointed in accordance with rule 2 and the committee shall assess such person to the tax.

8. The provisions of rules 4 and 5 applicable to assessments made under rule 3 shall, so far as may be, apply to assessments made under rule 7.

9. Any person liable to the tax, who shall change the designation of his firm shall be bound within one month from such change to give notice thereof to the executive officer
secretary of the board.

Penalty.

In exercise of the power conferred by section 293(1) of the Act, the Local Government hereby directs that any breach of the provisions of rules 6 and 9 shall be punishable with fine which may extend to Rs. 50.

Assessment list.

Serial number.	Description of business.	Name and address of assessee, if necessary.	Proposed assessment.		Result of appeal, if any.		If exempted, grounds of exemption.	Remarks.
			Amount of income assessed. (a)	Amount of tax payable. (b)	Amount of income assessed. (a)	Amount of tax payable. (b)		

Model rules for the assessment of a tax upon tobacco or potato-growers.

1. Every person occupying or cultivating land liable to the tax shall at some time, not less than 15 days before harvesting the produce of any such lands which he has planted or caused to be planted with tobacco or potatoes, report the fact to the executive officer secretary of the board and shall, on his requisition, furnish a return containing the following particulars:—

- (1) name of muhalla in which the lands (field or fields) are situated;
- (2) area of the lands (field or fields) in *katcha* highas;
- (3) name, father's name, and residence of the occupier or cultivator; and
- (4) amount of tax at per *katcha* highas, to
which he considers himself liable.

2. The returns shall be filed in a guard file and numbered serially; the demand shall be taken from them into the demand and collection register prescribed by the Municipal Account Code and the serial number of the entry therein shall be quoted on the return concerned.

3. The executive officer secretary shall, by means of the *patwaris* hooks or otherwise, make such enquiry as may be necessary for the purpose of verifying the return, and may, if he thinks fit, cause the area under tobacco or potato cultivation to be ascertained by actual measurement. The person furnishing the return shall allow the area to be measured.

4. On the completion of such inquiry the executive officer secretary shall assess the tax, and cause to be given to the person who furnished the return a notice showing the amount of tax assessed on him, and shall recover the tax in the manner provided by Chapter VI of the Act.

5. The executive officer
secretary may, on information received from the *patuari* or otherwise, at any time inform by notice any person occupying or cultivating any land growing tobacco or potatoes within the municipal limits, who has not reported or furnished a return under rule I, that he is liable to the tax, and to what amount of tax he is so liable.

6. On receipt of information from, or on behalf of the assessee that any accident, such as hail or blight, has in any way damaged or injured any crop or tobacco or potatoes on land assessed to the tax, the executive officer
secretary shall make an inquiry and inform the board of its results. If in the opinion of the board, substantial damage to the crop is proved, the board shall make a proportionate reduction in the tax.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government hereby directs that any breach of the provisions of rule 1 or 3 shall be punishable with fine which may extend to Rs. 50.

Model rules for the assessment and collection of a tax on vehicles or (animals).

NOTE.—It is to be noted that the tax which could be imposed under section 59(c) of Act I of 1900 on vehicles or animals used for riding, driving, etc., or on dogs has been divided in section 123(1) of the present Act into three separate taxes, viz. :—

- (1) a tax on vehicles plying for hire or kept within the municipality;
- (2) a tax on dogs kept within the municipality; and
- (3) a tax on animals used for riding, driving etc., when kept within the municipality.

The rules which should be made for the assessment and collection of these taxes should, therefore, be made separately, but they can all be based upon one model.

1. The tax shall be payable quarterly (half-yearly) in advance on the 1st April
July April
October (October) on account of the quarter (half-year) beginning January
on these dates: provided that any person so desiring may pay any instalment in advance of the prescribed date.

2. Every person who becomes possessed of a vehicle (or animal) liable to the tax shall, within 15 days of date of the beginning of such possession, apply to the executive officer
secretary for a licence. The application shall state the number and description of vehicles (or animals) and the period for which a licence is required. If the tax is not received along with the application the executive officer
secretary shall cause a bill to be prepared and presented to the applicant and shall recover the tax in the manner provided by Chapter VI of the Act.

3. A person to whom a licence has been granted shall, on or before the date on which the period of the licence expires, make a fresh application for a new licence in the manner provided in rule 2.

4. The keeper of a livery stable shall, for the purpose of these rules, be deemed to be possessed of, and to be liable to pay the tax for, every animal in the stable.

5. A person who has transferred a tax vehicle (or animal) shall, within 15 days of date of transfer, give notice in writing of the fact to the ^{executive officer}_{secretary} giving the name and address of the person to whom the said vehicle (or animal) has been transferred, and shall then be entitled to a refund of a sum equal to the difference between the tax paid and the tax due up to the date on which the notice was given.

6. Where, owing to the absence from the municipality of a person owning a taxed vehicle (or animal), that vehicle (or animal) is not used for any period in excess of one month or where a taxed vehicle (or animal) is removed from the municipality for such period, the tax for that period shall be refunded: provided that no refund shall be given unless notice in writing of the intended absence or removal has been given to the ^{executive officer}_{secretary} and that no refund shall take effect for any period previous to the day of the delivery of such notice.

7. For the purpose of calculating the tax due under rule 2 or the refund payable under rules 5 and 6 fractions of a month in excess of 15 days shall be considered as a full month and fractions of a month less than 15 days shall be disregarded.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government hereby directs that any breach of the provisions of rules 2, 3 and 5 shall be punishable with fine which may extend to Rs. 50.

Model rules for the assessment and collection of a tax on trades, callings and vocations (suitable for a large municipality).

1. The income or profits of the year ending on the 31st December previous to the assessment shall, when possible, be taken as the basis of assessment.

2. When a person carries on one or more trades, callings or vocations within the limits of the municipality, whether under the same name or under different names, his tax shall be calculated on his total annual income or profits from all such sources.

3. For the purposes of assessment under these rules, all persons shall be divided into two classes, viz :—

- (1) those liable to pay a tax of Rs. 75 and upwards, hereinafter known as class I assesseees,
- (2) those liable to pay a tax of less than Rs. 75, hereinafter known as class II assesseees.

4. As soon as possible after the _____ in each year the board shall by resolution appoint two assessment committees, each composed of three members of the board, to assess the tax for the ensuing year. Two members shall, in each committee, form a quorum.

One of the committees shall assess the assessee of class I and the other the assesseees of class II. But, if either committee be of opinion that a person hitherto assessed or proposed to be assessed in one class

should be assessed in the other class, it may assess that person accordingly.

5. As soon as the committees have been appointed, notices shall be posted at the town hall and the Magistrate's kutcheri and in each ward notifying all persons carrying on any trade, calling or vocation within the municipality whose annual income or profits is above Rs. a year to put in at the Municipal office a written statement of income or profits for the information of the committees. The statement shall refer to the year ending on the 31st December preceding and shall be filed not later than the 15th of January.

6. On or before the each committee shall prepare a list in the form attached to these rules, of the persons to be assessed and of the tax to which they shall be assessed.

7. When the lists have been prepared public notice shall be given of the place where the lists or copies thereof may be inspected; and every person whose name is entered in the list and an agent of such person, shall be at liberty to inspect the lists and to make extracts therefrom without charge. In addition to the vernacular lists English lists shall be prepared for European and Anglo-Indian assesses.

8. (1) The board (or the committees referred to in rule 4) shall at the same time give notice of a date, not less than 15 days thereafter, when it will proceed to consider the assessments entered therein; and in all cases in which any person is for the first time assessed or the amount of his assessment is increased it shall give notice thereof to the person concerned.

(2) All objections to the assessment shall be made to the board (or the committee) before the date fixed in the notice, by application in writing, stating the grounds on which the assessment is disputed.

(3) The board (or the committees referred to in rule 4) shall after allowing the applicant an opportunity of being heard, investigate and dispose of any objections and cause any amendments necessary to be made in the lists.

9. After the a committee may assess any person who, for any reason, could not be assessed before that date.

10. Every person commencing to carry on any trade, calling or vocation within the municipality subsequent to the 1st April in any year shall, within 30 days of so commencing give intimation of the fact to the executive officer
secretary.

11. Every person liable to the tax who shall change either the designation of his firm or the nature of his trade, calling or vocation or his place of business shall, within 30 days of such change, give intimation thereof to the executive officer
secretary of the board.

12. On receiving any intimation under rule 10 or 11 the executive officer
secretary shall refer the case to one of the committees appointed in accordance with rule 4, and the committee shall assess the person in question.

13. The provisions of rules 7 and 8 applicable to the assessments made under rule 6 shall, so far as may be, apply to the assessments made under rules 9 and 12.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government hereby directs that any breach of the provisions of rule 10 or 11 shall be punishable with fine which may extend to Rs. 100.

Assessment list

[illegible]

NOTE.—The following additional model rule provides for cases where boards desire that if an assessee ceases to be liable to the tax during the year any excess tax prepaid by him should be refunded.

"If any person who has paid the tax for a whole year ceases during the currency of the year to carry on the trade, vocation or calling in respect of which he was assessed, he shall be entitled to a refund of one-twelfth of the tax for the year for every month during which he ceases to carry on such trade, vocation or calling: provided that no refunds shall be given, unless notice in writing of his intending to cease or of his having ceased to carry on such trade, vocation or calling has been given to the executive officer and that no refund shall take effect for any period previous to the day of the delivery of such notice."

Model rules for the assessment and collection of a tax on trades, callings and vocations (suitable for small municipalities).

1. The tax shall be payable half-yearly on the _____ and _____.
2. The income or profits of the year ending on the 31st December, previous to the date of the assessment, shall, when possible, be taken as the basis of assessment.
3. When any person carries on more than one trade, calling or vocation within the limits of the municipality, whether under the same name or under different names, the tax shall be calculated on his total annual income or profits from all such sources.
4. As soon as possible after the commencement of each calendar year, the board shall by resolution appoint a committee, composed of _____

not less than four members of the board, to assess the tax. Three members shall form a quorum at the meetings of the committee.

5. On or before the _____ the committee shall prepare a list in the form attached to these rules, of the persons to be assessed and of the tax to which they shall be assessed. In the preparation of the list the assessment shall be made afresh, though regard may be had to the entries in the last assessment list.

6. When the list has been prepared public notice shall be given of the place where the list or copies thereof may be inspected; and every person whose name is entered in the list, and an agent of such person, shall be at liberty to inspect the list and to make extracts therefrom without charge.

7. (1) The board (or the committee referred to in rule 4) shall at the same time give notice of a date not less than 15 days thereafter, when it will proceed to consider the assessments entered therein, and in all cases in which any person is for the first time assessed or the amount of his assessment is increased it shall give notice thereof to the person concerned.

(2) All objections to the assessment shall be made to the board (or the committee) before the date fixed in the notice, by application in writing, stating the grounds on which the assessment is disputed.

(3) The board (or the committee referred to in rule 4) shall, after allowing the applicant an opportunity of being heard, investigate and dispose of any objections and cause any amendments necessary to be made in the list.

8. The board (or the committee referred to in rule 4) may at any subsequent time for due and sufficient cause amend the assessment list by inserting or removing any name or altering the amount of any assessment.

9. Every person commencing to carry on any trade, vocation or calling in the municipality shall, within 30 days of so commencing, give intimation of the fact to the executive officer
secretary.

10. Every person liable to the tax who shall change either the designation of his firm or the nature of his trade, vocation or calling or his place of business shall, within 30 days of such change, give intimation thereof to the executive officer
secretary.

11. On receiving an intimation under rule 9 or 10 the executive officer
secretary shall refer the matter to the board (or the committee referred to in rule 4), who shall determine whether and what amendment of the assessment list is required.

12. The provisions of rules 6 and 7 applicable to assessments made under rule 5 shall, so far as may be, apply to amendments of the assessment list made under rules 8 and 11.

13. Any person who has paid the tax for a whole half-year, and who ceases during such period to be liable to assessment, shall be

entitled to refund of a proportionate amount of the tax subject to the following provisions:—

- (a) that refunds shall be given for whole months only, and
- (b) that any broken period less than a full month shall be disregarded in calculating the refund, and
- (c) that no refund shall be given unless notice in writing of his ceasing to be so liable has been given to the executive officer
secretary and that no refund shall take effect for any period previous to the date of the delivery of such notice.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government hereby directs that any breach of any of the provisions of rule 9 or 10 shall be punishable with fine which may extend to Rs. 100.

Assessment list.

Serial number.	Description of business.	Name and address of assessee, if necessary.	Proposed assessment.		Result of appeal, if any.		If exempted, grounds of exemption.	Remarks.
			Amount of income assessed. (a)	Amount of tax payable. (b)	Amount of income assessed (a)	Amount of tax payable. (b)		

Model rules for the assessment and collection of a tax on circumstances and property.

The model rules given above for the assessment and collection of a "tax on trades, callings and vocations (suitable for small municipalities)" may be adopted, but boards may find it useful to substitute for model rule 1, model rule 3 of the rules for the tax on buildings and lands, viz., "The tax shall be payable in two equal instalments due respectively on _____ and _____: provided that any person so desirous may pay either instalment in advance of the date fixed for the same;" or may prefer to make the tax payable in one instalment payable on the 1st April.

Rule under section 153(a), of the Act.

When a person who does not ordinarily reside in a municipality is assessed to a tax on circumstances and property the assessment shall have regard only to property owned, and to income accruing, within the municipality.

Model rules for the assessment and collection of a tax for the cleansing
of latrines and privies.

1. A combined assessment list and demand and collection register shall be prepared in form A attached to these rules.

2. Entries in columns 1 to 3 shall be abstracted by the executive officer from the assessment list for the tax on the annual value of buildings and lands.

3. (1) When the tax is assessed in respect of any premises for the first time notice of the assessment shall be given to the occupier.

(2) Such occupier may, within 15 days from the date of the receipt of the notice, make an objection to the chairman in writing stating the grounds on which the assessment is disputed.

(3) The chairman shall, after allowing the applicant an opportunity of being heard, investigate and dispose of any objections and cause any amendments necessary to be made in the list.

(4) It shall not be necessary to send notice of assessment to each person who in turn occupies premises already assessed to the tax.

4. Where there are two or more occupiers of any bungalow in respect of which a tax is levied the tax shall be payable by the owner.

5. No tax shall be payable in respect of a bungalow which has remained vacant and unproductive of rent for not less than a full calendar month: provided that a week's notice of the intention to vacate the bungalow has been given to the executive officer
secretary. A house shall not be considered to be vacant so long as any person lives in the compound, but if only a watchman occupies the compound the tax shall be levied at half the rate prescribed.

6. Periods of less than a full month shall be disregarded for the purposes of these rules.

FORM A.

Assessment list and demand and collection register.

[illegible]

Model rules for the assessment and collection of tolls.*With reference to section 153.*

1. No person shall bring within the limits of the municipality any laden vehicle or laden animal in respect of which a toll is leviable under notification no. _____, dated the _____ until the toll due in respect thereof has been paid to such persons, and at such barriers, as the board may from time to time appoint.

2. No laden coolie from whom a toll is leviable under the notification mentioned in the preceding rule shall enter the limits of the municipality until he has paid the toll for his entry to the persons at the barriers referred to in the preceding rule.

3. When any laden coolie or any person in charge of a laden vehicle or laden animal wishes to pass a barrier, such coolie or person shall pay the toll to the muharrir at the barrier. The muharrir shall make out a receipt in triplicate; he shall tender two copies to the person paying the toll and shall retain the third as counterfoil in his receipt-book.

4. Every person who has brought within municipal limits any laden cart or laden pack animal, and every laden coolie who has entered such limits shall permit such officials as the chairman or the executive officer may from time to time appoint in this behalf to examine any receipt given to him by the muharrir at the barrier under rule 3 above and he shall, on demand, deliver up to such person one part of the duplicate.

5. The board may from time to time prescribe such forms as it considers necessary or desirable for registers, receipts and other documents required for the administration of the tax.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government hereby directs that any breach of the provisions of rules 1, 2 and 4 above shall be punishable with a fine which may extend to Rs.

Note—A copy in Urdu and Hindi of these rules and of the tax notification showing the rates at which tax is leviable should be placed in a conspicuous position at each barrier and at the municipal office and should be kept in a legible condition. Copies should be given to the officials entrusted with the administration of the tax and these officials should on demand show them to any person who desires to see them.

Rules for the assessment and collection of terminal tax (in the Cawnpore municipality).

1. In these rules the expression "taxable area" means the area comprised within the municipal and cantonment boundaries of Cawnpore and the expression "terminal tax" means the tax imposed by notification no. 2414/IX—257-E., dated December 15, 1915

2. Except in the case of goods imported from the cantonment and except as provided in rule 4 below, no goods liable to terminal tax shall be imported into the Cawnpore municipality by rail, river, canal or road, or be exported therefrom by rail, until the tax leviable thereon, or in respect thereof has been paid at such places and to such persons and

authorities, as the joint committee appointed [under section 110(1) of the United Provinces Municipalities Act, 1916] for the administration of the tax shall from time to time appoint in this behalf. The person or authority receiving the tax shall furnish the importer with a receipt in duplicate, for the amount of the tax paid.

3. If any question arises as to the class in the schedules appended to notification no. 2414/XI—257-E., dated December 15, 1915, under which any particular consignment falls, the classification adopted by the railway authorities for the levy of the freight upon that consignment shall be accepted for the purpose of the levy of the terminal tax. When an article is mentioned in the schedules specifically, and is also included in a general category, the tax shall be levied at the rate mentioned for the specific item. When any article, without being specifically mentioned, is included in two or more general categories, the tax on it shall be levied at the highest rate fixed or any of these general categories.

4. No terminal tax shall be levied on goods received at a railway station and re-despatched by the railway owing to delivery not having been made, nor shall any terminal tax be levied, on either import or export, upon articles which would ordinarily be liable to the tax, if at the time of import, they are declared as intended for immediate exportation by rail:

Provided that—

- (a) in the case of imports by rail, the articles must be re-booked within a period of two days without change of bulk and without sorting of the goods, to some destination outside the taxable area;
- (b) if the articles are re-booked with the same railway, they must not leave the station yard;
- (c) if they are re-booked with another railway, a transit pass in form B to cover the transport to the second goods yard must be applied for, and the conditions contained in these rules and the pass must be observed:

Provided also that in the case of imports by boat, a transit pass in form A must be applied for at the import barrier and the conditions contained in these rules and in the pass must be observed and the article must be booked without change of bulk and without sorting with some railway to a destination outside the taxable area within 24 hours from the time of importation:

Provided also in the case of articles imported by road and declared at the time of import as intended for immediate exportation by rail, no tax shall be levied on exportation, if the procedure and conditions prescribed in the second proviso above relating to goods imported by river or canal are observed

5. In the case of goods imported by rail into the limits of the Cawnpore municipality and re-booked by the same railway without leaving the station yard within two days, cross-entries shall be made in the import and export lists maintained by the railway company

justifying the non-levy of the tax and the invoice numbers and particulars for both receipt and despatch shall be noted.

6. The transit pass in form B referred to in rule 4 must be obtained by the importer from the terminal tax superintendent. On receipt of the pass, the goods must be taken, under cover of the pass, to the goods yard from which they will be exported; and the number and particulars of the railway invoice under which they have been despatched will be noted on the back of the pass, which will then be signed by the clerk concerned and returned by the importer to the terminal tax office. It will be compared in that office with the counterfoil of the pass and pasted on to that counterfoil. The receiving and despatching railway will note, on their import and export lists, respectively, the number of the transit pass as the authority for the non-levy of duty on the consignment. If the pass be not returned by the importer within four days from the date of issue, the full duty chargeable upon import and export shall be levied.

7. Goods imported by river, canal or road and declared as intended for immediate exportation by rail, shall be taken under cover of the pass in form A referred to in rule 4 without delay to the goods yard from which they are to be booked; and the importer shall, after having the entries on the reverse of the pass filled up by the clerk concerned, return the pass to the terminal tax office. The pass must be returned within 30 hours from the time of its issue. The clerk at the railway booking office shall note the number of the transit pass in the export list as the authority for the non-levy of duty. If the importer does not return the pass within the prescribed period, the full duty leviable shall be charged.

8. Where the particulars entered on a transit pass issued under rule 4 do not agree with the particulars of the consignment, as received at the railway despatching station the despatching clerk shall, if the difference be material, charge the full duty leviable upon the consignment and he shall return the pass to the terminal tax superintendent direct, with a note endorsed on it as to the action he has taken in the matter.

9. Every person importing or exporting goods shall furnish correct information regarding these goods, if called upon to do so by any person authorized by the joint committee, in this behalf, and if the information called for is necessary in order that the goods may be properly assessed or in order to prevent or discover evasions of the tax or in order to decide any question relating to the assessment, levy or refund of the tax.

10. Every person importing or exporting goods shall permit any official, authorized by the joint committee in this behalf, to inspect any receipt or pass in his possession issued by the joint committee's staff or by the railway authorities, which relates to such goods.

11. Every person importing goods in to the limits of the Cawnpore municipality by river or by canal shall give notice of the fact immediately on the arrival of the goods to the muharrir at the nearest barrier in order that the tax, if any due on the goods may be assessed and levied

12. The joint committee may from time to time prescribe such forms as they may consider necessary or desirable for the efficient administration of the tax; provided that such forms shall be consistent with these rules. A copy in Urdu and Hindi of these rules and of the schedule of rates at which the terminal tax is levied shall be posted up in a conspicuous place at every barrier and at the Town Hall, and copies shall be given to each servant of the terminal tax department employed at those places, who shall on demand show them to anyone desiring to see them.

13. Complaints connected with the levy of the terminal tax shall be addressed to the chairman of the joint committee.

14. The terminal tax shall be collected under the supervision and orders of the joint committee along with the similar tax imposed in the cantonment of Cawnpore by notification no. 552/XI—33-E., dated March 1, 1911. The gross proceeds shall in the first instance be deposited in the Imperial Bank of India at Cawnpore to the credit of an account opened in the name of the joint committee, by whom the net proceeds, after deduction of the cost of collection, shall be apportioned between and placed to the credit of the cantonment and municipal funds respectively.

15. A breach of rules 2, 9, 10 or 11 shall be punishable with fine which may extend to fifty rupees.

FORM B.

BOOK NO.

Transit pass for goods arriving by rail and intended for immediate exportation by rail under rule 4 of the rules for the assessment and collection of the terminal tax.

No.	Date and time of issue of pass.	Name, parentage, caste and residence of importer.	Name of person in charge of the consignment.	Description of goods (stating whether in bags or in bulk, etc.).	Quantity of goods i.e., so many bags or so many maunds	Railway yard at which goods are imported	Railway through which goods are to be exported.	Signature of clerk in terminal tax office.	Remarks.
			:						Particulars of import..... Railway receipt no. dated..... Invoice no. From.....to.....

NOTE 1.—The goods must be re-booked within two days.

NOTE 2.—This pass must be returned by the importer to the terminal tax office within 4 days from the date of issue after having been filled in on the reverse by the railway clerk at the despatching station.

To be filled up by the railway clerk and returned to the exporter.

Date and hour of booking at the goods shed.

Railway receipt number under which booked

Invoice no. _____ dated

From station _____ person

To station _____ person

Description and quantity or weight of goods
(stating whether in bags or in bulk),

Signature of railway terminal
tax clerk at yard of export,

Rules for the assessment and collection of the terminal toll (In the Cawnpore municipality).

1. In these rules the expression "terminal toll" means the tax imposed by notification no. 2116/XI—257-E., dated December 15, 1915; and the expression "taxable area" means the area included within the limits of the Cawnpore municipality and the cantonment of Cawnpore.

2. No person shall bring within the limits of the Cawnpore municipality any laden vehicle, or any laden pack animal, or in respect of which terminal toll is leviable, until the tax due has been paid to such persons, and at such places as the joint committee [appointed under section 110 of the United Provinces Municipalities Act 1916] may from time to time appoint.

3. When a laden vehicle or a laden pack animal, subject to terminal toll, arrives at one of the barrier fixed by the joint committee, the terminal toll due shall be paid at once by the person in charge of the vehicle or animal to the muharrir stationed at the barrier. The latter shall make out a receipt in triplicate, he shall tender two copies to the person paying the tax, and shall retain the third as a counterfoil in the receipt-book.

4. If the person in charge of any laden vehicle or laden pack animal declares, to the muharrir at the barrier, that the goods he is importing into the municipality are intended for immediate exportation from the taxable area, without sorting and without change of bulk, the muharrir shall, after the terminal toll due has been paid, issue a transit pass, in form A appended to these rules, to the person in charge of the vehicle or animal.

5. Every person in charge of a laden vehicle or laden pack animal shall permit the officials authorized in this respect by the joint committee to examine any document in his possession given to him by the joint committee's servants and relating to the terminal toll. Every such person shall deliver up the left half of the duplicate receipt granted to him at a barrier, whenever he is asked to do so by any person authorized by the joint committee to examine such receipts.

6. The joint committee may from time to time, prescribe such forms as they may consider necessary or desirable for the administration of the tax, provided that the forms so prescribed must be consistent with these rules. A copy in Urdu and Hindi of these rules and of the schedules showing the rates at which the terminal toll is leviable and the exemptions shall be placed in a conspicuous position at each barrier and at the Town Hall and shall be kept in a legible condition, and copies shall be given to each servant of the tax department employed at those places, who shall on demand show them to anyone desiring to see them.

7. Complaints connected with the levy of the terminal toll shall be addressed to the chairman of the joint committee. The terminal toll shall be collected under the supervision, and orders of the joint committee along with the similar tax imposed in the cantonment of Cawnpore by notification no. 559/XI—33-E., dated March 1, 1911. The gross proceeds shall in the first instance be deposited in the Imperial

Bank of India, Cawnpore, to the credit of an account opened in the name of the joint committee, by whom the net proceeds, after deduction of the cost of collection, shall be apportioned between, and placed to the credit of the cantonment and municipal funds, respectively.

8. A breach of rule 2 or 5 shall be punishable with fine which may extend to 50 rupees.

FORM A.

BOOK NO.

Transit pass for goods arriving by road, river, or canal and intended for immediate exportation by rail under rule 4 of the rules for the assessment and collection of the terminal toll.

No	Name of barrier.	Hour of issue of pass and date.	Description of goods covered by pass and no. of carts (stating if goods are in bulk or in bags, etc.).	Name, caste, father's name, and residence of importer.	Name of servant or person in charge of consignment.	Railway from which export will take place.	Initials of maharrir and signature or mark of person in charge of consignment.	Remarks.

NOTE 1.—The goods must be booked with the railway within 24 hours from the time of the issue of this pass.

NOTE 2.—This pass must be returned by the importer to the terminal tax office within 36 hours from the time of its issue after having been filled in on the reverse by the railway clerk at the despatching station.

TO BE FILLED UP BY THE TERMINAL TAX CLERK AT THE RAILWAY
GOODS SHED.

_____ Railway.
Certified that carts containing..... ^{n bulk}
were booked at for despatch by rail to ^{in bags}
on the..... railway receipt no. ^{a.m.} at..... ^{p.m.}
to..... railway invoice no. weight.....

*Signature of railway terminal tax
clerk at the yard of export*

**Model rules for the assessment and collection of a tax on
grain merchants.**

The rules should follow the "model rules for the assessment and collection of a tax on cloth merchants" except that for the words "calling upon all cloth merchants within the municipality" in rule 3, the words "calling upon all traders and dealers in grain, who have stored or caused to be stored or who intend to store any kind of grain in grain-pits within the municipality" should be substituted; also for "cloth merchant" in rules 2 and 6 *read* "trader or dealer in grain" and in the form of assessment list, in column 2, *for* "description of business" *read* "location of pits and number of pits" and in columns 4 and 6 *for* "amount of income assessed" *substitute* "rate of tax."

**Model rules for the assessment and collection of a tax on
brick, tile and lime manufactures.**

1. In these rules the word "owner" includes a firm, company or association, and also an agent or other servant in charge, or manager of a firm, company or association.

2. Every owner of a brick kiln situated within the municipal limits shall give notice in writing, at least four days before hand, whenever any kiln belonging to him is ready for firing, to the executive officer (or secretary) of the board and shall afford the executive officer (or secretary) every facility which is in his power for measuring and estimating the contents thereof. Such notice shall give, in the case of bricks or tiles, a rough estimate of the bricks to be burnt in each compartment of the kiln, and in the case of lime, the dimensions of the kiln.

3. The owner of every kiln shall keep an account plainly and legibly written in a book supplied by the municipality in form I or II, as the case may be, of all materials manufactured by him, entering therein full particulars of sales, expenditure and stock in hand, and such book shall be open to inspection by the chairman, vice-chairman, executive officer, secretary, and by such other members or officers of the board as may be authorized by it in this behalf.

4. The executive officer (or secretary) shall estimate the number of bricks contained in the kiln and shall enter it in a register to be maintained in form III, and shall give a copy of the entry made to the owner.

5. An owner dissatisfied with the estimate mentioned in the preceding rule may appeal to the board; provided that such appeal must be made within 10 days from the date of receipt of the copy of the entry.

6. The decision of the board shall, subject to the provisions of section 160 of the Act, be final, and every change made by the board on such appeals shall be entered in the register under the initials of the executive officer (or secretary).

7. On the 1st March and the 1st September in each year the executive officer (or secretary) shall total up the number of bricks entered in the register and shall assess the tax on the outturn of the preceding six months at the sanctioned rates; and shall give notice to the owner of the amount of the tax so assessed on him and shall direct him to pay the same at the municipal office within 15 days of the receipt of the notice.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Local Government directs that a breach of any provision of rule 2 or 3 shall be punishable with fine which may extend to five hundred rupees.

In cases where inspection before manufacture is not desired, rules 2 and 4 should be deleted and the following rules substituted :—

(a) Every owner of a brick or lime kiln situated within municipal limits shall send to the executive officer (or secretary) a monthly account of bricks or lime burnt by him in each month before the 7th of the succeeding month and shall afford the executive officer (or secretary) every facility for inspection and checking of the stock.

(b) The executive officer (or secretary) shall from the monthly statement and from inspections and private inquiries, estimate the number of bricks or the quantity of lime manufactured and shall keep an account in form III and shall give a copy of the entry to the owner.

Form no. I.—Stock register of bricks.

Date of burning.	Number of bricks burnt.	Stock in hand.	Date.	Total of sale.	Number of bricks sold.	Name of purchaser.
1	2	3	4	5	6	7

Monthly total.....

Balance in hand.....

Form no. II.—Stock register of lime.

Date of burning.	Quantity of lime burnt.	Stock in hand.	Total.	Date of sale.	Quantity of lime sold.	Name of purchaser.
1	2	3	4	5	6	7

Monthly total

Balance in hand.....

Form no. III.—Assessment list for the tax on brick and lime manufactures.

Serial number.	Date of assessment.	Description of business.	Name and address of assessee.	Proposed assessment.		Assessment confirmed by the board.		If exempted, grounds of exemption.	Remarks.
				Number of bricks or quantity of lime (a).	Amount of tax payable (b).	Number of bricks or quantity of lime (a).	Amount of tax payable (b).		
1	2	3	4	5		6		7	8

SECTION B.

The following model rules have been framed by the Government for the regulation in individual municipalities of the matters dealt with therein in connection with water-supply under sections 235 and 296 of the Act, and are supplementary to the general rules at pages 299 to 316 of this Manual.

MODEL WATER-SUPPLY RULES.

Preliminary.

1. These rules shall be read as a continuation of the United Provinces Municipal Water-Supply Rules published by notification no. 1906/XI—G.H., dated July 5, 1916, but shall be applicable only to the municipality.

2. The board shall maintain a system of water-supply through pipes throughout the municipality.

3. The pressure at which water shall be laid on shall be a pressure of _____ feet at the engine house, and such pressure shall be maintained between the hours of _____ a.m. and _____ p.m.

4. The intervals at which standpipes or pumps shall be erected in all the chief streets, or portions thereof, in which mains have been laid, shall not exceed _____ yards.

5. (a) The Board shall arrange for the chemical and bacteriological analysis at an approved laboratory of samples of water to be taken

taken at times and from places in the water-works as specified in the following table:—

Nature of water-supply.	Where the samples are to be collected from.	How frequently.	Nature of test to be made.
1. Unfiltered water-supply:— Tube wells, springs, up-land surface waters.	Balancing and collecting reservoirs, if any.	Weekly ..	Bacteriological—Colony Count and Lactose Fermentation test.
	Standposts and service tanks.	Quarterly	Chemical.
2. Filtered water-supply.	Standpost, if a softening plant is installed.	Weekly ..	Bacteriological—Colony Count and Lactose Fermentation test.
	Raw water	Quarterly	Chemical.
	.. ..	Do. ..	Do.
	.. ..	Weekly ..	Bacteriological—Colony Count.
	Prefilters, if any ..	Do. ..	Bacteriological—Colony Count and Lactose Fermentation test.
	Each sand filter		
	Clear water reservoirs ..	Do. ..	Do.
3. Filtered and chlorinated water-supply;	Standposts	Quarterly	Chemical.
	Raw water	Do. ..	Do.
	Prefilters, if any ..	Weekly ..	Bacteriological—Colony Count only.
	Each sand filter before chlorination.	Do. ..	Bacteriological—Colony Count and Lactose Fermentation test.
	Clear water reservoir, i.e., chlorinated water.		
	Standposts	Do. ..	Do.
	.. ..	Quarterly	Chemical.

(b) The samples for routine examination shall be taken by the Medical Officer of Health or a Sanitary Inspector under his supervision and sent to the laboratory. If so desired by the municipal board the Superintendent of Water-works or his assistant, may be present at the time the samples are taken by the Medical Officer of Health. The Superintendent of Water-works may also have any samples taken by him analysed at the laboratory.

(c) The weekly samples shall not necessarily be taken on the same day of the week.

(d) The water-works shall be open to the inspection and the taking of samples by the Medical Officer of Health during all working hours.

Private supply.

(Statutory.)

6. The minimum water-tax payable in respect of any building or land which shall entitle the owner or occupier thereof to connect his building or land with a supply main shall be rupees per annum.

7. A connection pipe laid down by any person in the exercise of the right conferred by section 228(1)(b) of the Act shall not exceed, in its inside diameter, half an inch.

8. The inside diameter of a ferrule and the number of taps in a service pipe shall not exceed the following scale, namely :—

	<i>Size of ferrule.</i>	<i>Number of taps.</i>
For a building or land assessed to a water tax of Rs.—(or more) per annum.	$\frac{1}{2}$ inch	..
For a building or land assessed to a water tax of Rs.—(or more) per annum.	$\frac{1}{2}$ ..	..
For a building or land assessed to a water tax of Rs.—(or more) per annum.	$\frac{1}{2}$ ..	..
For a building or land assessed to a water tax of Rs.—(or more) per annum.	$\frac{1}{2}$ ..	..
For a building or land assessed to a water tax of Rs.—(or more) per annum.	$\frac{1}{2}$ ..	..

Proviso I.—Where the owner or occupier of a building or land assessed to water tax is desirous of using a ferrule of a diameter, or taps of a number, exceeding that permitted by the above scale, such owner or, with the permission of the owner such occupier, may present to the executive officer a notice of his intention to use the same and of his willingness to pay as a charge, in addition to his water tax, the sum by which that tax falls short of a water tax of an amount permitting the use of the ferrule of the required diameter or taps of the required number; and thereupon he shall become liable for the payment of such charge and entitled to use such ferrule and taps on or from and until the date specified in rule 12.

Proviso II.—If any building or land is so situated that a ferrule of the size prescribed by the above scale is too small to pass in any six hours a quantity of water equal to gallons for every rupee of water tax annually assessed on the building or land, the executive officer may permit the use of a ferrule of a larger size.

9. Nothing in the preceding rule shall be construed to prevent the board entering into an agreement with any person for the supply of water subject to control by meter through a connection pipe or ferrule of a greater size, or through taps of a greater number than that prescribed in rule 8.

10. The amount of water which the board is required to deliver into a storage cistern for the purpose of compliance with section 228(1)(c) of the Act shall be :—

			Gallons.
For a building or land assessed to water tax of Rs.—(or less) per annum			50
Ditto	ditto	ditto	..
Ditto	ditto	ditto	..
Ditto	ditto	(or more) per annum	500

11. No storage cistern for the purpose of section 228(1)(c) of the Act shall be erected at an altitude exceeding—

	<i>Feet.</i>
In ward A	..
„ B	..

Private supply.

(By agreement.)

12. The executive officer may agree on behalf of the board with the owner or occupier of any building or land to allow the building or land to be connected with a municipal main by means of a communication pipe of the size, and fitted with a ferrule of the size and with taps of the number, prescribed in the following scale, for the purpose of supplying to such building or land water for domestic purposes at the annual rates prescribed in the scale below which shall be payable—

(a) in the case of a new connection, on the date on which the municipal engineer certifies that the connection is complete, and

(b) in the case of an existing connection, on the first day of April of each year, and

(c) until such owner or occupier has given notice in writing to the executive officer for the discontinuance of the connection :

no. 224/
3 E., dated
5, 1921.

Provided that the rates in the case of schools, dispensaries, charitable institutions, orphanages, asylums and hospitals may by special resolution of the board be fixed at one-half of the prescribed rate :

Provided also that in the case of schools, charitable institutions, orphanages, asylums, dispensaries and hospitals managed by the boards, boards may completely exempt or allow such further concessions as they think fit.

Scale of rates, etc.

Size of connection pipe.	Size of ferrule.	Number of taps.	Rate per annum.
$\frac{1}{2}$ inch	$\frac{1}{2}$ inch	..	Rs. ..
"	"	..	Rs. ..
"	"	..	Rs. ..
"	"	..	Rs. ..
"	"	..	Rs. ..

13. The executive officer may also in like manner agree to allow any building or land to be connected for domestic purposes with a municipal main by means of a larger communication pipe, or a communication pipe fitted with a larger ferrule or greater number of taps than that prescribed in the preceding rule or for non-domestic purposes, on condition that the water is taken by measurement : provided that the board may, by resolution and with the previous sanction of the Commissioner, allow the use of water for non-domestic purposes on any other conditions that it deems fit.

14. It shall be deemed a condition of every agreement whereby a board undertakes to supply water by measurement, that the board shall

supply a meter, and that the occupier shall pay a monthly rent for the same according to the following scale:—

Scale of rent.

Size of meter.	Mont'ly rent.
	Rs. a p.
$\frac{1}{2}$ inch	
$\frac{3}{4}$ "	
1 "	
$1\frac{1}{2}$ "	
2 "	
3 "	
4 "	

Private supply.

(General.)

15. Where the supply of water to any building or land (whether such supply be required by the Act or by an agreement under the Act) is controlled by meter, the charge shall be Rs. 1 per thousand gallons:

Provided that the rates in the case of schools, dispensaries, charitable institutions, orphanages, asylums and hospitals may by special resolution of the board be fixed at one-half of the prescribed rates: G
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Provided also that in the case of schools, charitable institutions, orphanages, asylums, dispensaries and hospitals managed by the boards, boards may completely exempt or allow such further concessions as they think fit.

16. Notwithstanding that the supply of water to any building or land is not otherwise subject to control by meter, whenever the executive officer has reason to believe that—

(a) in the case of water supplied under section 228(1)(b) of the Act, the amount of water consumed in any one month exceeds gallons for every rupee of water tax assessed on the building or land, or

(b) in the case of water supplied by agreement under rule 12, such amount of water exceeds gallons for every rupee of the amount payable in respect of the supply under the said rule, or

(c) that water is being used for a purpose other than that for which it is supplied or is being wasted

he may attach a meter to any part of the connection pipe and thereafter the supply of water shall be subject to control by the meter and the occupier shall pay rent for the meter according to the scale mentioned in rule 14.

17. With reference to rule 30 of the United Provinces Municipal Water Supply Rules the rates for the supervision of work connected with the laying down of supply pipes of attachments or other fittings and of giving a certificate of completion shall be according to the following scale:

Scale of rates for supervision, etc.

Nature of pipe or fitting.	Cost, ,
..	Rs.

NOTE.—The following instructions should be borne in mind by boards in framing drafts of these rules :—

G. O. no. 938/
XI—283-E., dated
May 10, 1916.

Rule 2—Is required for the purposes of section 228(1) (a) (i) of the Act. The area as far as possible, to be prescribed in this rule should be area or areas in which a water tax is in force. In most municipalities the water tax is in force in the whole municipality, but in some municipalities the tax is in force only in specified areas, and in such cases the words "throughout the municipality" in this rule should be replaced by a description of the area or areas.

Rule 3—Is required with reference to section 228(1) (a) (ii). The pressure should, as far as possible, be sufficient to deliver water at a height of 25 feet above the level of any street in any area in which the water tax is in force. Twenty-five feet is suggested with a view to enabling water to be delivered into a cistern in the second storey of a building. A board should in forwarding its proposals state how far it has been found possible to reach or approximate to the pressure recommended.

Rule 4—Is required by the provisions of section 228(1) (a) (iii) of the Act. The minimum interval prescribed should be double the radius fixed by rule for the purpose of section 129 (a) of the Act. See model rule for water tax at page 368 of this Manual.

Rule 6—Is rendered necessary by the provisions of section 228(1) (b). The minimum tax prescribed should be equal in amount to the minimum rate fixed under rule 12 for water supplied by agreement to a house that is not assessed to the water tax.

Rules 7 and 8—Are required by the provision of the same sub-section. No private connection should be allowed with a connection pipe having a diameter of more than $\frac{1}{2}$ " unless the supply is metered as a $\frac{1}{2}$ " connection pipe should be sufficient in all cases for the supply of water for domestic purposes only. It necessarily follows that the minimum diameter of a ferrule of an unmetered supply is also restricted in rule 8 to $\frac{1}{2}$ ". In proviso II to rule 8 the number of gallons to be entered is the number of gallons prescribed by rule 15 divided by 365.

Rule 10—Ten gallons per head is a sufficient allowance for domestic purposes, and a minimum of 50 gallons and a maximum of 500 gallons per day should be a sufficiently liberal allowance for a household under this rule.

Rule 11—The maximum altitudes to be prescribed under this rule will be determined by the pressure prescribed under rule 3.

Rule 12—This rule fixes the rate to be charged for ferrule connexion (i.e., non metered supplies) for water for domestic purposes to house, and lands not assessed to the water tax. As noted in connexion with rule 6, in fixing the rate under this rule the principle should be observed that the charges for such connexions should be at least as high as the amounts of water tax fixed by rule 8 in the case of connexions to buildings or lands assessed to the water tax. The charges in some municipalities for schools and for buildings specified in the proviso are half the ordinary rates; boards which do not give such concession rates for such buildings should omit the proviso, while those that give such concession rates should substitute the particular rate or rates that they allow. The classes of buildings entitled to the concession rates should be specified in detail. Following the principle laid down in rules 7 and 8 no connexion should be allowed with a diameter of more than $\frac{1}{2}$ " unless the supply is metered.

Rule 13—The proviso under this rule is intended to cover cases where boards allow persons to compound for water used for non-domestic purposes, e.g., where water used for building purposes is charged for on the basis of the measurement of the building or of an estimate of the masonry work in the building concerned.

Rule 15—Some boards charge a universal rate of Re. 1 per gallon, except in the case of the classes of buildings mentioned in the proviso to this rule where half the usual rate is charged. Other boards, however, have differential rates for domestic and non-domestic purposes; while others again differentiate between the rates for the price of water deducted from the bills under section 229(2) on account of water tax paid and the price for water used in excess of such quantity. In the case of these latter boards the

words "the charge shall be Re. 1 per
following words :—

thousand gallons" should be replaced by the

Per—thousand
gallons.

Rs. a. p.

"For quantities not exceeding in any one month
for every rupee assessed as water tax on the building or land
to which the water is supplied".

gallons 1 0 0

(N.B.—The entry to be made in the blank space after the words "in any one month"
will be one twelfth of the number of gallons entered in the marginal entry "Re. 1 per
thousand gallons.")

"For quantities in excess of the above—

Per—thousand
gallons.

Rs. a. p.

(a) If taken for domestic purposes

(b) If taken for non domestic purposes... ..

Where concession rates are charged the classes of buildings to which such concession
rates are applicable must be specified in details in this rule as well as in rule 12

Rule 16.—The number of gallons to be entered here is one twelfth of the amount
fixed under rule 15. Where different amounts are fixed under rule 15, this rule must be
amended accordingly.

Wherever the words "executive officer" occur in these rules the boards of municipi-
palities where there is no executive officer should substitute the word "board". The
powers thus conferred upon the board may then be delegated by the board by a regula-
tion under section 297, read with section 112 of the Act to the Chairman or Water-Works
Superintendent or such other officer or servant as may be deemed advisable, or in
default of such delegation the powers referred to will vest in the chairman under the
provisions of section 50 of the Act.

Similarly where the words "Municipal Engineer" occur they should be replaced
by the words "Water-Works Superintendent" in the case of municipalities where the
Municipal Engineer is not in charge of the water-works

Model rules relating to qualifications of electors and candidates for election.

1. The following persons shall, if not subject to a disqualification
specified in sub-section (3) of section 14 of the Act, be entitled to be
enrolled as electors, namely :—

(a) Every person, who, on the 1st day of September, preceding
the election in question, is assessed directly and on his own
account to municipal taxes, other than octroi or toll or any
similar tax, the aggregate value whereof at their annual
rate is not less than Rs. and on the aforesaid date
is not in arrears in the payment of any such tax, and

(b) every person who, having for a period of not less than twelve
months next preceding the aforesaid date resided in the
municipality, is on the aforesaid date—

(i) graduate of any University, or

(ii) a payer of income-tax, or

(iii) an owner of a house or building in the municipality of a mini-
mum annual value of Rs. , or

(iv) an occupier of a house or building in the municipality of a
minimum annual value of Rs. , or

(v) in receipt of a minimum annual income of Rs. or

- (vi) an owner in his own right of land in respect of which land revenue amounting to a minimum sum of Rs. per annum is payable, or
- (vii) an owner in his own right of land free of revenue, if the land revenue nominally assessed on such land, in order to determine the amount of rates payable in respect of the same, either alone or together with land revenue payable in respect of other land by such owner, amounts to a minimum sum of Rs. , or
- (viii) a fixed rate tenant, ex-proprietary or occupancy tenant of land in respect of which rent amounting to a minimum sum of Rs. per annum is payable.

2. Every person enrolled on the electoral roll, shall, if not subject to a disqualification specified in sub-section (2) of section 16 of the Act, be entitled to be entered on the candidates' list, who, on the 1st day of September preceding the election in question—

- (a) is an honorary magistrate, honorary munisif, or honorary assistant collector having jurisdiction in the municipality, or
- (b) is assessed directly and on his own account to municipal taxes other than octroi or toll or any similar tax, the aggregate value whereof at their annual rate is not less than Rs. and on the aforesaid date is not in arrears in the payment of any such tax, or
- (c) is the owner of premises situated within the municipality whereof the annual value is not less than Rs. a year, or is on that date and has been during the whole of the then last preceding 12 months the occupier of premises so situated whereof the annual value is not less than Rs. , or
- (d) being a resident of the municipality ^{pays income-tax on} _{is in receipt of} an income of not less than Rs. a year, or
- (e) being a resident of the municipality owns land in respect of which land revenue amounting to not less than Rs. a year is payable, or
- (f) being a resident of the municipality owns land free of land revenue, if the land revenue nominally assessed on such land in order to determine the amount of rates payable in respect of the same, either alone or together with land revenue payable in respect of other land by such owner, amounts to not less than Rs. a year, or
- (g) being a resident of the municipality is a graduate of University of years' standing or is the holder of a title conferred by Government.

CHAPTER II.

BYELAWS.

Byelaws to be made by the boards under section 298 of the Act.

The model byelaws printed below have been framed by the Government for the guidance of the boards when making byelaws under section 298 of the Act.

It is anticipated that these byelaws will be found generally applicable to the municipalities of this province, and it will facilitate the disposal of applications under section 301 of the Act, if the model forms given are adhered to entirely or if all divergencies from the standard forms are specifically referred to in the forwarding letter. Such divergencies should only be allowed when special circumstances exist, rendering the standard forms unsuitable.

In order to avoid unnecessary repetition it appears convenient to explain first the reasons for several changes in the provisions as compared with the models under the Act of 1900. In many of the byelaws the word "board" is replaced by the words "chairman" or "executive officer" or "executive officer" or "secretary" or "committee." This follows the general principle observed throughout the Act of leaving the details of executive work to the staff or to committees, while the board retains control over their action by prescribing in the byelaws the conditions and procedure to be observed in carrying out such work (which is the primary object of making byelaws) or, in cases where such conditions or procedure cannot be specified in sufficient detail, by reserving a right of appeal from the orders of the staff or of the committee to a committee or to the board. Where powers or duties are to be conferred or imposed upon the staff they must, in municipalities where there is an executive officer, be conferred or imposed, upon that officer, who in turn may, under section 62 of the Act, delegate these functions to individual members of the staff, while remaining fully responsible to the board for any action taken in exercise of such delegated power. The boards of such municipalities must, in framing their byelaws, bear in mind that, in addition to the powers conferred by schedule II upon the executive officer, the executive officer has, under section 60 of the Act, the following powers:—

- "(a) the power to grant and issue under his signature, or to refuse, any licence which can be granted by a board, other than a licence for a market, slaughter-house or hackney carriage;
- (b) the power to suspend or withdraw any such licence; and
- (c) the power to receive, recover and credit to the municipal fund any sum due or tendered to the board."

It is also to be observed that, while the executive officer must be the licensing officer under any rules or byelaws, except in the cases mentioned in (a) above, the board has power under section 61(1) of the Act

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to provide in any byelaw that an appeal may lie against any order passed by the executive officer in respect of a licence. Again, as sub-section (2) of section 61 prescribes that an appeal against an order of the executive officer must be made within ten days of the communication of the order, this period of ten days has been inserted in the byelaws in place of the existing provisions as to the time within which an appeal from an order may lie. In municipalities where there is to be no executive officer many of the powers conferred upon such officer will doubtless be given to the chairman or the secretary or other member of the staff. Where the power is given to the staff the designation of the particular servant of the board who is to exercise the power should be given in the byelaw.

When any power is conferred upon "the board" in a byelaw, the power will be exercised by the chairman (see section 50 of the Act) unless and until the board delegates the power by a regulation. The discretion of the chairman must be exercised in conformity with the byelaws.

Model byelaws for the protection of municipal and Government property.

Under section 298 J (c).

1. No person shall stick bills, advertisements or notices of any kind upon any building which is the property of His Majesty, or of the board, or which is under the control of the board.

2. No person shall, without the permission of the ^{"chairman"}~~"executive officer"~~, cut or injure trees or fences on any public street or place; or pluck fruit or flowers, or grub up or cut grass in any place which is owned by the board, or which is under the control of the board.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that a breach of any of the provisions of the above byelaws shall be punishable with fine which may extend to Rs.

Model byelaws for the regulation and convenience of traffic.

Under section 298 H (b) and (m).

Every musician shall cease playing in any street within municipal limits when directed to do so on the approach of a horseman or of any conveyance drawn by horses.

No person shall train, or cause to be trained, or break in, or cause to be broken in any animal in any public street or place within municipal limits, except at such places as may be sanctioned by the board.

Penalty.

In exercise of the power conferred by section 299 (1) of the Act, the board hereby directs that a breach of any of the provisions of the above byelaws shall be punishable with fine which may extend to Rs.

Model byelaws for the regulation of "thelos" and hand-carts.

NOTE.—It will be observed that in byelaw 5 a graded system of licence fees depending upon the width of the bearing surface of the wheels has been proposed for adoption by boards, as experience has demonstrated that narrow tyred vehicles, especially when heavily laden, as *thelos* usually are, rapidly destroy the roads over which they pass. It is suggested that no *thelos*, fitted with wheels carrying tyres less than 3' broad should be licensed; and that the licence for a *thelos* fitted with 6' tyres should be at least 66 per cent. less than the fee for a *thelos* with wheels 3' broad. The graded licence system proposed will, it is hoped, lead to the adoption of a much broader type of wheel than that at present in vogue; and thereby diminish considerably the wear and tear on the roads over which this heavy traffic passes.

Under section 298 H (c) and (d).

For the regulation of thelos and hand-carts kept or plying for hire within the limits of the municipality, for the licensing of the same, and for the limiting of the rates which may be demanded for the hire of such vehicles and of the loads to be carried by such conveyance.

1. The proprietor or, in default of the proprietor, the driver of every *thelos* or hand-cart, kept plying for hire within the limits of the municipality shall take out a licence for the same in accordance with these byelaws.

2. The "executive officer" "secretary" for the time being shall be the licensing officer for the purposes of these byelaws.

NOTE.—This byelaw is not really required in a municipality where there is to be an executive officer, as the executive officer is the licensing officer under the Act. It may however be retained for convenience.

Inspection for licensing.

3. Any person desiring to take out a licence shall produce his *thelos* or hand-cart for inspection by the licensing officer at such time and place as the latter may direct. If animals are used for the draught of a *thelos*, they shall also be produced for inspection.

4. After such inspection the licensing officer may grant the licence applied for. If he refuses to grant the licence, he shall record the reasons for his refusal.

Fees for licences.

5. For every licence granted under these byelaws a fee shall be paid calculated at the following rates:—

Thelos.

	Width of tyres.			
	3 inches.	4 inches.	5 inches.	6 inches.
	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.
Drawn by one bullock..			
.. .. two bullocks			

Hand-cart.

					Rs. a. p
With one man
„ two men

6. At the time the licence is granted the licensing officer shall deliver, or cause to be delivered, to the licensee a card (or metal plate) showing—

- (1) the licence number of the *thela* or hand-cart;
- (2) the name of the licensee;
- (3) the period for which the licence is granted;
- (4) the maximum load permissible; and
- (5) the width of the wheel-tyres in inches.

Duties of licensees and conditions of licences.

7. The licensee shall cause the card (or metal plate) delivered under the preceding byelaw to be affixed to the *thela* or hand-cart in a conspicuous place; and he shall not allow the *thela* or hand-cart to ply for hire unless this card or plate is affixed to it.

8. Each licence granted under these byelaws shall be subject to the following conditions:—

- (1) The person in charge of the *thela* or hand-cart shall not refuse except for reasonable cause, to let the same for hire
- (2) The load shall not exceed the amount fixed as a maximum by the board.
- (3) The person in charge shall accept for carriage any weight of goods, not exceeding the maximum loads, that the hirer may require to be carried.
- (4) The person in charge shall not demand a rate of hire exceeding that fixed by byelaw 12.
- (5) The person in charge shall assist in loading or unloading the *thela* or hand-cart and shall require his assistant employed with the *thela* or cart to give assistance if required by the hirer to do so.
- (6) All disputes as to the amount of load to be carried, or as to the hire due, or as to any other matter referred to in these byelaws, shall be decided by the licensing officer. The person in charge, if so required by the hirer, shall proceed with him to the municipal officer for the purpose of obtaining a decision on any matter so in dispute. The licensing officer's decision shall be final. If the person in charge of the *thela* or hand-cart refuses to proceed to the municipal office for this purpose, he shall not be entitled to demand any hire.
- (7) The person in charge shall not ply for hire when in a state of drunkenness, or make use of insulting, abusive or obscene language or gestures when plying for hire, or stand or loiter with the cart (elsewhere than at any place which may be appointed by the board as a stand for *thelas* or hand-carts)

upon any public street or place, or refuse to give way (when he may reasonably be required to do so) to any carriage, or wrongfully prevent any other *thela* or hand-cart from being hired, or desert after being hired by time before he has been discharged.

- (8) If any property is left in the *thela* or hand-cart, the person in charge shall take the same, unless sooner claimed by the owner, to the nearest police station within twenty-four hours.

9. The chairman, the executive officer or the licensing officer may, at any time, revoke or suspend a licence for a breach of any of the conditions specified in the preceding byelaw or of any of the provisions of these byelaws, or if the *thela* or hand-cart is not in a state of proper repair.

10. The board may, from time to time, appoint places as stands for *thelas* and hand-carts to wait at, pending hiring; and no licensee shall allow any *thela* or hand-cart to wait for hire at any places other than at such stands or at his own premises.

11. No person hiring a *thela* or hand-cart shall require the person in charge thereof to load thereon, or cause to be laden thereon, goods in excess of the maximum load fixed by byelaw 13 on next page for such *thela* or hand-cart.

*Rates of hire.**

12. The rates of hire which may be demanded are—

By distance.

() per maund per mile (<i>thela</i> or) (hand-cart) or					
From (place)		to (place)		Annas	
[]		[]		[]	
etc.		etc.		etc.	
etc.		etc.		etc.	

Provided that the minimum charge for the entire use of the *thela* or hand-cart shall be () annas (per mile) or (per one hiring).

By time.

	<i>Thela</i> with oxen () — ox.	<i>Thela</i> with () oxen	Hand-cart with one man.	Hand-cart with two or more men.	Etc.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
For the first hour ..					
For the second hour ..					
For every subsequent hour or fraction of an hour.					
For a day of twelve hours.					
For half a day of six hours.					

*Rates should be specified for all the particular classes of *thelas* or hand-carts in use in the municipality.

Loads to be carried.

13. No licensee shall allow to be carried on any *thela* or hand-cart a load exceeding that fixed below for that particular (class of) *thela* or hand-cart:—

Maximum load to be carried.

					Mauls.
(1)	For a <i>thela</i> drawn by three or more oxen	..	..	( )
(2)	Ditto two oxen	..	..	( )
(3)	Ditto one ox	..	..	( )
(4)	For a hand-cart with three or more men	..	..	(20)	
(5)	Ditto two men	..	..	(15)	
(6)	Ditto one man	..	..	(5)	

Penalty.

In exercise of the power conferred by section 209(1) of the Act, the board hereby directs that any breach of the provisions of byelaws 1, 7, 10, 11 and 13 shall be punishable with fine which may extend to (fifty) rupees; and when the breach is a continuing breach, with a further fine, which may extend to five rupees for every day, after the date of the first conviction, during which the offender is proved to have persisted in the offence.

Alternative model byelaws which may be substituted for model byelaws 5 and 13.

G. O. no. 72/
XI—78 dated
January 7, 1925.

5. For every licence granted under these byelaws a fee shall be paid calculated according to the following formula, fractions of an anna being neglected:—

(a) For *thelas* with tyres not less than three inches in width—

(i) With two wheels	..	..	Rs.	X
				Diameter Width of of wheels×tyres in in feet. inches.

(ii) With four wheels	..	..	Rs.	$1\frac{1}{2}X$
				Diameter Width of of wheels×tyres in in feet. inches.

(b) For *thelas* with tyres less than three inches in width—

(i) With two wheels	..	..	Rs.	$2X$
				Diameter Width of of wheels×tyres in in feet. inches.

(ii) With four wheels	..	..	Rs.	$3X$
				Diameter Width of of wheels×tyres in in feet. inches.

(c) For hand-carts—

	Rs.	$\frac{1}{2}X$
		Diameter Width of of wheels×tyres in in feet. inches.

In the case of a four-wheeled vehicle when the diameter or the tyre width of the front and back wheels differ the average shall be taken.

13. No licensee shall allow to be carried on any *thela* or hand-cart a load exceeding that permitted by following formula. The permissible load shall be calculated by the licensing officer at the time of the issue of the licence and shall be entered in the licence:—

Maximum permissible load = $1\frac{1}{2}$ maunds \times number of the wheels \times width of tyres in inches \times diameter of wheels in feet.

NOTE.—In the case of four-wheeled vehicle when the diameters or the tyre widths of the front and back wheels differ the average shall be taken.

Note on new model rule 5.

It has been found that byelaws made on the model rule 5 printed on pages 403 and 404 do not sufficiently encourage the use of broad tyres; the rule is also unsatisfactory, in that it gives little guidance in regard to the differentiation of licence-fees, but leaves them to be fixed upon an arbitrary standard; further the rule does not discourage the use of small wheels which, like narrow tyres, cause excessive injury to roads. The formulæ given in the new model of rule 5 are designed to graduate the fee in a scientific manner in proportion to the wear and tear caused by the vehicle. The larger the wheels and the wider the types, the less is the fee. Tyres with a width of less than three inches are doubly penalised except in the case of hand-carts, for which owing to their comparatively light loads narrow tyres are not as objectionable as for heavy carts. The value adopted for X should be the same for all the formulæ in any one municipality. The factors by which the value of X are to be multiplied in the case of hand-carts and of four-wheeled carts assume that the loads of, and the damage caused by, hand-carts and four-wheeled *thelas* are respectively half, and one and a half times the load of, and the damage caused by, an ordinary two-wheeled cart. If in any municipality those assumptions are found inaccurate or are found to make too large a change in the amount of the fees for hand-carts or for four-wheeled carts, adjustment can be made by varying the factor by which in either case the value of X is to be multiplied.

A board which proposes to adopt the new model rule should, if it does not wish to increase the fee for the ordinary type of cart, select a value for X which will indicate for the licence fee a figure equal to the existing licence fee for such carts. For this purpose it may be assumed that the ordinary type of cart has two wheels, four feet in diameter with tyres three inches wide. In the actual byelaw the value selected for X should be incorporated in all the formulæ.

Example.—In a certain municipality the annual fee for a two-wheeled *thela* is Rs. 12. The figure 144 should be selected as the value for X, for that figure will indicate a fee of Rs. 12 for a two-wheeled cart with wheels four feet in diameter and with tyres three inches in width. The formulæ to be prescribed in the actual byelaw will then have as enumerators:—

Formula (a) (i)	..	..	..	..	..	144
Do, (a) (ii)	..	..	..	..	..	216

Formula (a) (i)	288
Do. (b) (ii)	432
Do. (c)	72

Note on new model rule 13.

Model rule 13 on page 406 is like model rule 5 on pages 403 and 404 unsatisfactory in that it seeks to enforce an arbitrary standard. The maximum permissible loads of a vehicle should be determined according to its abrasive effect. Which, with a given axle load, depends on the number of the wheels, their curvature and their tyre width. The formula in new model rule 13 takes these variants into account and is based on the assumption that the maximum permissible load for kankar roads is six maunds per wheel per inch of tyre width with wheels four feet in diameter. If experience indicates that the maximum load allowed by this formula is too high or too low the formula can be varied by altering the factor $1\frac{1}{2}$.

Model byelaws for the registration of births and deaths in municipalities.

Under section 298I(b).

1. The head of every family resident in or on a visit to the municipality, and the keeper or person in charge of every lodging house, *dharamshala*, *sarai*, hospital or other similar institution therein, shall within three days of the occurrence of any birth or death in his family or among persons staying in the said premises report the same personally or by an agent or in writing in accordance with the provisions of the following byelaw

Note—In this and all following byelaws "births" shall include "still births" which shall be distinctly specified

2. The report shall contain the following particulars:—

A.—Regarding birth.

- | | |
|------------------------------|---|
| 1. Date and time of birth. | 8. Name of <i>muhalla</i> . |
| 2. Name (if any) of child. | |
| 3. Whether still-born. | Number of house according to door-plate. |
| 4. Name of father or mother. | 9. Name of reporter. |
| 5. Sex. | 10. Signature of recording officer with date. |
| 6. Caste. | |
| 7. Profession of parent. | |

B.—Regarding death.

- | | |
|--|--|
| 1. Date and time of death. | 7. Name of <i>muhalla</i> . |
| 2. Name of deceased and name of father, husband or guardian. | Number of house according to door-plate. |
| 3. Sex. | 8. Place of cremation or burial. |
| 4. Caste and profession. | 9. Name of medical practitioner who attended deceased during the last illness. |
| 5. Age. | 10. Name of reporter. |
| 6. Cause of death attested by a medical practitioner in case when a medical practitioner is in attendance. | 11. Signature of recording officer. |

Provided that, if the deceased be a *pardanashin* woman, the entry of her name shall not be necessary: in such cases it will be sufficient to enter the relation which she bears to the head of her family.

3. The report shall be made at such a place and to such a person as the board shall proclaim by beat of drum and public notice for the recording of such events within the local area concerned.

4. The sweeper of each *muhalla* shall report personally within three days the occurrence of any birth or death in his *muhalla* to the circle sanitary inspector, or to the officer directly responsible for conservancy work where no sanitary inspector is employed.

NOTE.—In places where reports by *muhalla* sweepers are not possible the duties of the sweeper should be imposed on the conservancy *jamaadar*.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that any person bound by byelaw 1 and any person bound by byelaw 4 above to report the occurrence of any birth or death and failing to do the same shall be liable respectively to a fine of Rs. 10 and Rs. 5.

Model byelaws for the regulation of *tehbazari*.

Under section 298E(b).

1. No person shall sell, or expose for sale, any goods, or set up any stall or booth or allow any cart or animal to stand for business in any public street or place, except in the places specified and on payment of the fees set forth in the schedule attached to these byelaws: provided that no fees shall be charged for any cart occupying a place in front of a shop or building merely for the purpose of loading or unloading goods.

NOTE.—Copies of the schedule should be posted up in conspicuous places in the markets, roads or other suitable places throughout the municipality.

2. Unless the collection of fees is framed, every person from whom any such dues are leviable shall pay them to a servant of the board appointed to collect them by the $\frac{\text{chairman}}{\text{executive officer}}$.

3. On receipt of any fee leviable under these byelaws the person receiving it shall fill up a ticket and counterfoil in the form attached to these byelaws and hand the former with the coupon attached to the person who paid the fee. No ticket, when its term has expired, shall be re-issued or endorsed for a further period.

4. The progressive total of the daily receipts shall be entered in the places provided at the foot of each counterfoil as each ticket is issued.

5. The holder of a ticket shall produce the ticket when called upon to do so by the executive officer or secretary or any other servant of the board duly authorized in this behalf.

6. Such officer shall, after such examination as he may think necessary, fill up the coupon which he shall keep for comparison with the counterfoil and shall return the ticket to the holder after initialling it.

7. On the occasion of special fairs and festivals the executive officer may, under section 293, fix special sites and levy fees either by means

of auction of the sites or by agreement, or in default of such auction or agreement, at double the rates specified in the attached schedule of fees.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that any breach of the provisions of byelaws 1 and 5 shall be punishable with a fine which may extend to Rs. 50.

Schedule of places mentioned in byelaw no. 1.

Schedule of fees

Description of articles sold or of vendors.	Daily.	Weekly.	Monthly.

COUNTERFOIL OF TEH-
BAZAR TICKET.

[This ticket is neither trans-
ferable nor renewable]

TEHBAZAR TICKET.

_____municipality.

TEHBAZAR
COUPON

Book no. _____

Book no. _____

Book no. _____

No. _____

No. _____

No. _____

Date	Name of ticket-holder.	Term of ticket.	Purpose for which ticket has been taken.	Amount.	Signature of mukharri.
1	2	3	4	5	6
				Rs. a. p.	

Date.	Name of ticket-holder.	Term of ticket.	Purpose for which ticket has been taken.	Amount.	Signature of mukharri.
1	2	3	4	5	6
				Rs. a. p.	

Name _____

Term _____

Purpose _____

Amount _____

Date _____

Total brought forward _____

Progressive total carried over :: _____

NOTE.—It is necessary to invite the attention of boards in particular to the provisions of section 220 of the new Act which make it illegal in any municipality for which byelaws under sub-head (b) of heading E of section 298 have been made for "an itinerant vendor or any other person to use or occupy any public street or place for the sale of articles or for the exercise of any calling or for the setting up of any booth or stall without the permission of the board given in accordance with such byelaws." The model byelaws above are intended for boards which propose to levy *tehbazari* dues, it will be necessary however for all boards to make byelaws on this subject, and boards that do not intend to levy *tehbazari* dues must, if they wish to prevent the occupation of streets by vendors and other persons, make a byelaw to the following effect :—

"No itinerant vendor or other person shall use or occupy any public street or place within the municipality for the sale of articles or for the exercise of any calling or for the setting up of any booth or stall."

The byelaws to be made for the levy of *tehbazari* must specify the places where such use or occupation of public land may be permitted, and this is provided for in model byelaw 1 and schedule I attached to the byelaws.

Model byelaw 7 is intended to cover cases where it may be necessary on special occasions to allow places, other than those specified in the schedule, to be occupied by booths, etc

Model byelaws for the regulation of *paraos*.

Under section 298F(d) and J(d).

1. No person shall use the municipal *parao* as a halting-place for any vehicle or animal, except on payment of the fees specified below :—

Scale of fees.

	Less than six hours.	More than six hours. For every 24 hours.
Unloaded bullock cart	..	
Loaded bullock cart	..	
Unloaded pack animal	..	
Laden pack animal	..	
Fifteen or less hags with or without an attendant	..	

2. attendant(s) for each cart or animal shall be allowed to use the *parao*, free of charge. No attendants in excess of this number may use the *parao*, except on payment of fees as prescribed in the following scale :—

For each attendant in excess of the free allowance	For 24 hours.
--	---------------

3. Unless the collection of fees is framed, every person from whom any such dues are leviable shall pay them to a servant of the board appointed to collect them by the ^{chairman} executive officer.

4. On receipt of any fee leviable under these byelaws the person receiving it shall fill up a ticket and counterfoil in the form attached to these byelaws and hand the former with the coupon attached to the person who paid the fee. No ticket, when its term has expired, shall be re-issued or endorsed for a further period.

5. The progressive total of the daily receipts shall be entered in the place provided at the foot of each counterfoil as each ticket is issued.

6. The holder of a ticket shall produce the ticket when called upon to do so by the executive officer or secretary or any other servant of the board duly authorized in this behalf.

7. Such officer shall after such examination as he may think necessary, fill up the coupon which he shall keep for comparison with the counterfoil and shall return the ticket to the holder after initialling it.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that any breach of the provisions of byelaws 1, 2 and 6 shall be punishable with fine which may extend to Rs. 50.

Note.—Form of ticket (same as prescribed for *tehbazari*) with the word '*tehbazari*' changed to '*para*.'

Byelaws regulating the manufacture and sale of articles of food and drink.

The following remarks apply in particular to the next three following sets of byelaws. The provision of section 130 of the Municipalities Act, 1900, which empowered a board to make byelaws to prohibit the manufacture or preparation for the sale or the sale of any specified articles of food or drink, except in accordance with the conditions of a licence granted by the board and to fix the places in which any specified articles of food or drink might be sold or exposed for sale, or the places in which it might not be sold or exposed for sale, have been very considerably modified in the present Act in headings F and I of section 298. The object of these changes was to empower boards to require licences to be taken out only for markets used for the sale of animals, meat, fish, fruit or vegetables or for shops used for the sale of animals, meat, or fish. Rules under the old Act requiring licences for the establishment and maintenance of such markets and shops should be converted into byelaws under sub-heads (a), (b) and (c) of heading F, but it is to be noted that any such byelaws are subject to the provisions of sub-section (2) of section 241, and that any provisions in such rules inconsistent with that sub-section and any provisions that are inconsistent with the right of appeal against orders under that sub-section conferred by section 318 must be deleted.

As regards places used for the manufacture or sale of articles of meat or drink other than those mentioned in sub-heads (a), (b) and (c) of heading (F), boards must no longer in their byelaws require licences to be taken out for such places, but must specify in detail the conditions that must be observed by persons owning, using or occupying such places.

Model byelaws regulating the sale of meat.

Under 'section' 298F(a), (b); (c).

1. *Definition.*—In these byelaws "meat" means the flesh of horned cattle, goats, swine or sheep intended for human or animal consumption.
2. No person shall sell or expose for sale any meat within the limits of the municipality, unless he has been granted a licence in this behalf.

3. The _____ shall be the licensing officer for the purposes of these byelaws.

NOTE.—See note to byelaw 2 at page 403 of this Manual.

4. A licence granted under these byelaws shall be subject to the following conditions:—

- (1) No one shall sell or expose for sale the flesh of any animal which has died from a natural cause, or any meat which has been blown up or artificially stuffed.
- (2) No one shall place any meat intended for sale in or on a dirty basket or board, or expose such meat without covering it with a clean cloth.
- (3) The shop for the sale of meat shall have chicks hung up on all the open sides so that the meat kept for sale may not be seen by the passers-by.
- (4) The floor of the shop must be paved with bricks plastered all over, and it must be thoroughly washed every day before the shop is closed.
- (5) The shop itself must be whitewashed once a month.
- (6) The licensee shall not sell meat at any place other than that mentioned in the licence

A breach of any of these conditions shall involve forfeiture of the licence.

5. On receipt of an application for a licence, the licensing officer shall either grant the licence or, for reasons to be recorded, may refuse to grant it.

6. The licensing officer may cancel or suspend a licence for breach of any of the conditions specified in byelaw 4.

7. An appeal shall lie to the board (or *chairman or health committee*) from an order of the licensing officer refusing or cancelling or suspending a licence: provided that the appeal is made within 10 days of the date of the receipt of the order

Under section 298J(a).

8. No one shall carry meat through any street or public place except in a clean receptacle and covered with a clean cloth.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board directs that any breach of the provisions of byelaw 2 or 8 shall be punishable with fine which may extend to fifty rupees, and when the breach is a continuing breach, with a further fine which may extend to five rupees for every day, after the date of the first conviction, during which the offender is proved to have persisted in the offence.

NOTE.—If a board desire to charge a fee for such licences it must make a byelaw for the purpose under heading J(d).

Model dairy byelaws.

Under section 298, heading I, sub-heads (a) and (b).

Cattle-sheds and dairies.

PART I.

Cattle-sheds and cow-houses.

1. Every cattle-shed and cow-house must be well paved with asphalt stone, brick-on-edge with cement-pointing, or flagstones set in cement or with some other suitable impervious material approved by the chairman (or executive officer).

2. (1) The floor of every cattle-shed and cow-house must incline to a channel or gutter, sloping towards and draining directly into a gully pit communicating with a sewer situated immediately outside the shed or house :

Provided that in the unsewered area—

(a) such channel or gutter must drain directly into a cesspool similarly situated, the contents whereof shall be removable, and

(b) such cesspool must be constructed of bricks set in cement and cement plastered, or of some other suitable impervious material approved by the chairman
executive officer and must be so constructed as not to admit rain water.

(2) The slope of the floor must be made so as to incline away from the heads of animals, and, in the case of floors of sheds of houses hereafter constructed and accommodating two rows of animals, must be made so as to incline outwards.

3. Every cattle-shed and cow-house in which cattle are kept for sale or for the sale of their produce must have, for purposes of light and ventilation, an opening of not less than one foot in width, on all sides below the junction of the eaves and the wall of the building.

4. Every cattle-shed and cow-house must have one storey only and there shall be no construction, arrangement or fixture permitting, of any lofts or sleeping places, either over the roof or within the interior over the stalls :

Provided that—

(a) the chairman
executive officer may sanction the erection of an upper storey if the floor thereof be constructed of impervious material to his satisfaction; and

(b) an appeal shall lie to the health committee in any case in which the chairman
executive officer refuses such sanction.

5. The interior fittings of every cattle-shed and cow-house must be so constructed and placed as to provide for each animal kept in the shed or house a clear superficial floor space of at least forty square feet and a clear lateral space of at least five feet.

6. The walls of every cattle-shed or cow-house must be at least seven feet in height from the level of the floor up to the junction of the eaves with the walls.

7. (1) No cattle-shed or cow-house in which cattle are kept for sale or for the sale of their produce shall be so constructed as to provide for the storage of milk or milk-vessels therein.

(2) For every cattle-shed or cow-house in which milch cows or milch buffaloes are kept there shall be provided a separate shed or place for the temporary storage of milk and milk-vessels.

(3) Such shed or place shall not communicate directly with any cattle-shed or cow-house, and shall not, without the special permission of the ^{chairman} ~~executive officer~~ be placed within a distance of fifteen feet from any privy connected with a sewer or twenty-five feet from any service privy or urinal.

PART II.

Inspection of milch cattle and cleansing, drainage and water-supply of dairies and cattle-sheds in the occupation of persons following the trade of dairymen or milk-sellers.

8. In this part—

"cattle-shed" means any place in which milch cattle are kept, and (b)

"dairymen" means any person following the trade of cow-keeper, milk-supplier or milk-seller.

9. Every occupier of a cattle-shed, every person having the care or control of milch cattle, and every dairyman, shall afford all reasonable assistance and facility to the executive officer, health officer, the sanitary inspector, and any other servant of the board appointed to inspect milch cattle, whenever he is so required by any such servant desiring to inspect such cattle.

10. Every dairyman—

(a) shall cause every part of the interior of every cattle-shed in his occupation to be thoroughly cleansed from time to time and as often as may be necessary to secure cleanliness, and

(b) shall cause the floor of every such shed to be thoroughly swept, and all dung and other offensive matter to be removed, at least twice every day, and

(c) shall, after the floor is so swept, cause it to be swilled with fresh water.

11. Every dairyman shall cause the drainage of every cattle-shed in his occupation to be so arranged that all liquid matter which falls or is cast upon the floor shall be drained off by suitable means to be approved by the ^{chairman} ~~executive officer~~

12. (1) Every cattle-shed in which milch cattle are kept for the sale of their produce, and which is within a radius of 600 feet from a

municipal standpost, must be provided with an adequate supply of filtered water, to the satisfaction of the ^{chairman} executive officer —

- (a) for the cattle to drink,
 - (b) for washing utensils used for milk, and
 - (c) for flushing purposes.
- (2) No unfiltered water shall be supplied to any such cattle-shed.

PART III.

Cleanliness of milk-stores, milk-shops and milk-vessels.

13. In this part "dairyman" means any person following the trade of cow-keeper, milk-supplier or milk-seller.

14. Every dairyman who is in occupation of a milk-store or milk-shop shall cause every part of the interior of such store or shop to be thoroughly cleansed from time to time, and as frequently as may be necessary to maintain the store or shop in a thorough state of cleanliness.

15. Every dairyman shall—

- (a) cause every vessel used by him for containing milk to be thoroughly cleansed with steam or boiling water immediately after such use, and
- (b) take all proper precautions for maintaining every such vessel in a constant state of cleanliness.

PART IV.

Procedure on the occurrence of contagious disease.

16. In this part—

- (a) "dairy" includes any farm, farm-house, cattle-shed, cow-house, milk-stall, milk-shop or other places from which milk is supplied, or in which milk is kept, for the purpose of sale, and
- (b) "dairyman" includes any owner or occupier of a dairy as defined in clause (a) of this byelaw, and any person following the trade of dairyman, milk-supplier or milk-seller.

17. Every dairyman shall, whenever any milch animal in his dairy is affected with any contagious disease, forthwith give notice to the health officer.

18. Every dairyman shall, in order to prevent infection or contamination, forthwith remove or cause to be removed from his dairy and from the proximity of other animals any animal therein which is found to be suffering from any contagious or infectious disease.

19. On the outbreak of any contagious or infectious disease, every dairyman shall, if so required by notice from the health officer—

- (a) cause his dairy to be temporarily emptied of all animals, and

(b) cause the whole interior surface of the dairy to be disinfected or limewashed, or both.

20. No dairyman shall at any time permit any person suffering from any dangerous disease to enter or remain in his dairy or the precincts thereof.

21. No dairyman shall sell, or permit to be sold, the milk of any animal suffering from any contagious or infectious disease (including tubercular disease of the udder), or shall add such milk, or permit it to be added, to any milk of other animals which is intended for sale or for human consumption.

22. No dairyman shall deposit or keep any milk which is intended for sale—

(a) in any room or place where it would be liable to become infected or contaminated by impure air, or by any offensive, noxious or deleterious gas or substance, or by any noxious or injurious emanation, exhalation or effluvium, or

(b) in any room used as a kitchen or inhabited room, or

(c) in any room or part of a building which is used for sleeping, or

(d) in any room, place or part of a building in which there is any person suffering from any dangerous disease, or

(e) in any room, place or part of a building which has been used by any person suffering from any dangerous disease, unless it has been thoroughly disinfected to the satisfaction of the health officer, or

(f) in any room or part of a building in which there is any urinal or privy or any direct inlet to any drain, or

(g) otherwise than in covered receptacles.

23. No dairyman shall cause or permit any cow belonging to him or under his care or control to be milked for the purpose of obtaining milk for sale or for human consumption—

(a) unless at the time of milking the udder and teats of such cow are thoroughly clean, and

(b) unless the hands of the person milking such cow are thoroughly clean and free from all infection or contamination.

24. No person shall—

(a) carry any milk for sale or for human consumption in any vessels unless such vessel be made of some impervious material and be provided with a suitable covering, or

(b) allow any milk while being so carried to be exposed to dirt, dust or any other offensive matter.

PART V.

25. If any person commits a breach of any of the foregoing byelaws, the ^{chairman}_{executive officer} may, in his discretion, send him written notice to discontinue such breach.

PART VI.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that every breach of any of the foregoing byelaws shall be punishable with fine which may extend to twenty rupees, and, in the case of continuing breach, with a fine which may extend to five rupees for every day during which the breach continues, after the date of the first conviction.

Model byelaws for controlling the manufacture and sale of aerated water.

[NOTE.—These byelaws may be applied *mutatis mutandis* to ice factories.]

Under section 298(2) F(d).

1 No person shall establish the business of an aerated water factory within 100 feet of any cow-house, stable, public-latrine, cesspit or public dustbin.

2. Every owner or occupier of an aerated water factory shall comply with the following conditions :—

- (a) He shall not maintain a privy on the premises unless it is separated from the factory by an open passage at least six feet wide and is situated more than 20 feet from the factory windows and has no direct communication with the factory.
- (b) He shall not cause or suffer any room adjacent to the factory to be used as a living or sleeping room unless it is separated from the factory by a substantial wall, and unless it contains a window opening directly into a passage or space open to the sky not less than eight feet wide.
- (c) He shall cause any drains, pipes or sewers for carrying off sullage and sewage matter which run under the factory to be constructed to the satisfaction of the Medical Officer of Health.
- (d) Where drains communicating with municipal drains cannot be constructed, he shall cause a separate receptacle to be kept for the reception of all foul water, and the contents thereof to be removed daily to such place as the Medical Officer of Health may direct.
- (e) He shall provide that the premises shall have a window or windows with an area for the passage of light of at least one-tenth of the floor area of each room, and that each window shall be capable of being opened and shall be covered by wire gauze of such a mesh as will keep out flies, and (if considered necessary by the Medical Officer of Health) he shall provide for the premises self-closing doors partly of wood and partly of gauze netting of a similar mesh to that covering the windows.

- (f) He shall cause the floors, drains and the walls, to a height of six feet, to have a smooth, non-absorbent surface.
- (g) He shall cause the water used in the manufacture of aerated water to be drawn from the municipal filtered supply or, if such a supply is not available, from a well of a type approved by the Medical Officer of Health.
- (h) When a filtered water-supply is available he shall provide a standpipe and tap within the factory.
- (i) He shall provide within the factory three tanks or receptacles—
 - (i) one a special covered cistern to contain water to be used in aeration, which he shall connect directly to the supply tap or pump, and shall so locate as to be free from sources of contamination, but to admit of being readily cleansed,
 - (ii) one for washing and disinfecting the bottles and brushes, and
 - (iii) one for finally washing out bottles before re-filling.
- (j) He shall cause the premises to be open to the inspection of the chairman, executive officer, Medical Officer of Health or any other member or officer duly authorized in this behalf.
- (k) He shall not himself dwell or sleep or suffer any other person to dwell or sleep in the factory.
- (l) He shall not suffer any animal to be kept in the factory.
- (m) He shall not suffer any *hookah* or other appliance for smoking or any bedding or soiled clothes, or other articles not required for the purposes of the factory, to be kept in the factory.
- (n) He shall cause the utmost cleanliness to be observed in the various processes of manufacture and the premises and appliances to be kept in a thoroughly clean and sanitary condition.
- (o) He shall cause all the inside walls, above the height of six feet, and all the ceilings or roofs of the factory, whether plastered or not, and all passages to be limewashed at least once in every three months
- (p) He shall not use or suffer to be used in the manufacture of aerated water sugar, acid and essence or flavouring agents which are not of good quality.
- (q) He shall not allow water used in the factory to be carried in *Mashaks* or otherwise than in metal vessels.
- (r) He shall cause all bottles to be filled direct from the tap in the storage water cistern and shall not suffer any dippers to be used for filling the bottles.

- (s) He shall cause the brushes used for scrubbing the interior of dirty bottles and the bottles themselves to be cleaned in a solution of permanganate of potash of the strength of five grains to a gallon of water and shall cause the bottles after the preliminary soaking and cleaning in one tank to be finally washed out in or from a second tank, which shall contain a tap water solution of permanganate of the strength of half a grain to the gallon. When the permanganate in the second tank has turned brown, he shall cause it to be renewed.
- (t) He shall cause the three tanks to be well cleaned and rinsed out once a week with permanganated water of the strength of half a grain to a gallon.
- (u) He shall not suffer any rubber rings to be used in the bottles unless they are in good order and shall cause any ring which has deteriorated to be destroyed.
- (v) He shall cause labels bearing the address of the factory and the name of the owner or manager to be affixed to each bottle.
- (w) He shall not employ on the premises a person suffering from any contagious or infectious disease.

Penally.

In exercise of the power conferred by section 299(1) of the Act, the board directs that any breach of any of the provisions of the above bye-laws shall be punishable with fine, which may extend to Rs. 100, and when the breach is a continuing breach, with a further fine which may extend to Rs. 5 for every day, after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws for the regulation and control of bakeries.

Under section 298(2) F(d).

1. "Bakery" means a building in which European confectionery is prepared for sale.

Confectionery includes all sorts of bread, biscuits, sweetmeats or the like.

2. No person shall establish a bakery or cause a bakery to be established within 100 feet of any cow-house, stable, public latrine, open sewage, cesspit or public dustbin.

3. Every owner or occupier of a bakery shall comply with the following conditions :—

- (a) He shall not maintain a privy on the premises, unless it is separated from the bakery by an open passage at least six feet wide and is situated more than 21 feet from the bakery window and has no direct communication with the bakery.
- (b) He shall cause any drains or drain pipes or sewers for carrying off sullage or sewage matter which run under or near

the bakery to be constructed to the satisfaction of the Medical Officer of Health.

shall not cause or suffer any room adjacent to the bakery to be used as a living or sleeping room, unless it be separated from the bakery by a substantial wall, and unless it contains a window opening directly on a passage or space open to the sky not less than eight feet wide.

shall provide the bakery with a window or windows with an aperture for the passage of light of one-tenth of the floor area and capable of being opened, and shall cover the windows with wire gauze of such a mesh as will keep out flies, and if considered necessary by the Medical Officer of Health shall cause the bakery to have self-closing doors with panels partly wood and partly filled in with galvanized gange netting.

shall cause a good impermeable floor to be provided over the whole area of the bakery.

shall cause the kneading tables or troughs, if not of masonry, to be covered with galvanized iron or zinc sheeting or tin or other impermeable material.

shall cause the bakery to be open to the inspection of the chairman, executive officer, Medical Officer of Health or any other member or officer duly authorized in this behalf.

shall not himself dwell or sleep or suffer any other person to dwell or sleep in the bakery.

shall not suffer any animal to be kept in the bakery.

shall not suffer any *hookah* or other appliance for smoking or any bedding or soiled clothes, or other articles not required for purposes of the bakery to be kept in the bakery.

shall cause kneading tables, troughs, and all utensils used in the bakery to be thoroughly scrubbed and washed with water daily.

shall not use or suffer to be used in the preparation of confectionery any unwholesome materials.

shall cause all dough and other materials used in preparing the products of the bakery and all products of the bakery to be kept in clean receptacles and to be cleanly covered to the satisfaction of the Medical Officer of Health.

shall cause all the inside walls and the ceiling of the bakery, whether plastered or not and all passages to be limewashed at least once in every three months.

shall not cause or suffer any person other than employees or a member or official of the board to enter the bakery.

- (p) He shall not employ in the bakery any person suffering from any contagious or infectious disease or allow any such person to sell confectionery on his behalf.
- (q) He shall not carry or cause to be carried confectionery for sale or delivery to a customer except in tins or other suitable metal boxes provided with properly fitted covers.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board directs that any breach of byelaws 2 and 3 shall be punishable with fine, which may extend to Rs. 100, and when the breach is a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws for the regulation and inspection of slaughter-houses.

Under section 298(2) F(d) and J(d).

Inspection of animals for slaughter.

1. No animal shall be slaughtered in any slaughter-house unless it has been inspected and passed by the inspecting officer appointed in this behalf.

2. The board shall give public notice of the time and place whereat inspections of cattle intended for slaughter in the municipal slaughter-house are held.

3. At the time and place so appointed, the inspecting officer shall examine every animal produced before him, and satisfy himself that the animal—

- (i) is fit for use as human food,
- (ii) is not diseased, or advanced in pregnancy,
- (iii) is not very infirm or excessively old :

Provided that an animal which has met with an accident, rendering it unfit for further work, shall not be rejected merely on this account.

4. If the inspecting officer is satisfied as above, and not otherwise he shall fill up, or cause to be filled up under his signature, columns 1 to 6 of a pass with its counterfoil in form A appended to these byelaws and give it to the person producing the animal for inspection. The animal shall then, in the presence of the inspecting officer, be marked on the head, hair or skin with a municipal seal or branded with a municipal brand as the board may prescribe.

5. Any animal produced for inspection which is affected by any contagious disease, or which may reasonably be suspected of being so affected, shall, if the inspecting officer so directs, be forthwith seized and removed to the cattle infirmary for treatment at the expense of the owner; or the animal may be disposed of in accordance with section 244 of the Act.

6. Any animal produced for inspection, which is in a dying condition, but not so affected as to be dealt with under the preceding byelaw, shall, if the inspecting officer so directs, be forthwith seized and disposed of in such manner as the inspecting officer may direct :

Provided that this byelaw shall not apply to any animal which has met with an accident.

Officer in charge of slaughter-house.

7. A municipal officer shall be on duty at the slaughter-house throughout the hours prescribed for slaughter and such officer shall be deemed to be the officer in charge of the slaughter-house.

8. "The officer in charge" shall keep up a daily register showing the sex, age, value, and description of every animal slaughtered at the slaughter-house and shall send a monthly abstract of this register to the municipal office. Separate registers shall be maintained for animals slaughtered for the Burma meat trade and for animals slaughtered for local consumption.

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Slaughter-house fees.

9. Every butcher using the slaughter-house shall pay fees at the following rates, which shall be posted up at the door of the slaughter-house :—

For each animal slaughtered.

Bullocks	..	..	..	..	..	annas per head.
Buffaloes	..	..	..	..	..	"
Goats, sheep, kids, and lambs	..	..	..	..	..	"
Horned cattle	..	..	..	..	..	"
Other animals	..	..	..	..	..	"

10. Unless the collection of fees is framed, every person from whom any such fees are leviable shall pay them to the officer in charge.

11. On receipt of the fee the officer in charge shall fill up a ticket and counterfoil in the form B attached to the byelaws, and hand the former with the coupon attached to the person who paid the fee. The progressive total of the daily receipts shall be entered in the place provided at the foot of each counterfoil as each ticket is issued.

12. The holder of a ticket shall produce the ticket when called upon to do so by the executive officer (secretary or any other officer of the board duly authorized in this behalf). Such officer shall, after such examination as he may think necessary, fill up the counterfoil and shall return the ticket to the holder after initialling it.

At the slaughter-house.

13. No animal shall be admitted, and no person shall bring any animal into the slaughter-house, unless it is covered by a pass in form A as prescribed in byelaw 4 above, and unless the fee prescribed in byelaw 9 has been paid. The pass must be presented at the slaughter-house within three days of the time of issue.

Explanation.—If any animal covered by a pass is not brought to the slaughter-house within three days of the issue thereof a fresh pass shall be obtained.

NOTE.—In this byelaw the period of thirty days prescribed appears to be excessive, at least in cases where the place for the inspection of the cattle is at the slaughter-house and is suggested that in such cases a period of 24 hours should be sufficient.

14. The officer in charge shall receive the pass, and if it is in order and the fee prescribed in byelaw 9 above has been paid, he shall allow the animal or animals covered thereby admission into the slaughter-house, filling up columns 7 to 9 of the pass. The passes shall be dealt with in such manner as the board may direct.

15. Except with the general or special permission of the board, no one but the butchers, their assistants and the municipal officers, connected with the slaughter-house, shall enter or be allowed to enter the premises during the process of slaughtering, skinning or cutting up the carcasses.

16. No person affected with leprosy, or with any skin disease, shall enter, or be allowed to enter the slaughter-house premises.

17. No dogs shall be admitted into, or be allowed to enter the slaughter-house. All dogs found there shall be destroyed.

18. No animal shall be admitted, and no person shall bring any animal, into the precincts of the slaughter-house, unless it is intended for immediate slaughter. All cattle awaiting slaughter shall be kept in pens attached to the slaughter-house, and there properly secured with ropes until required for slaughtering.

19. Butchers shall make their own arrangements for the feed of their cattle while in the pens, and shall have their own servants to look after them.

Within the slaughter-house.

20. No person shall slaughter any animal except at such hours as may from time to time be fixed by the board. These hours shall be notified in some conspicuous place in the slaughter-house.

21. (a) Each butcher shall have a place assigned to him for slaughtering by the officer in charge: and he shall slaughter his cattle immediately over the central drain so as to prevent the blood of the animal from flowing upon the floor.

(b) He shall blindfold every animal immediately before bringing it into the slaughter-house.

(c) The method of slaughtering shall be as nearly instantaneous as is consistent with the recognized religious usage of the butcher.

22. Immediately after the slaughter of an animal the butcher shall cause the portion of the slaughter-house assigned to him to be carefully washed and cleaned.

23. Every carcass shall, after slaughtering, skinning and cleaning be presented for the inspection of the officer in charge of the slaughter-house: and no butcher shall remove from the slaughter-house, except in accordance with the next clause of this byelaw, any carcass which appears to the officer in charge to show signs of any contagious disease, or other disease rendering the meat unfit for human consumption.

If any such carcass be found, it shall be disposed of in accordance with the provisions of section 244 of the Act. In the event of a dispute arising under this byelaw the matter shall be referred to the Medical Officer of Health of the board, whose decision shall be final.

24. If, on the inspection prescribed by the preceding byelaw, the carcass is found to be fit for human consumption, each piece of meat cut therefrom shall have impressed thereon or affixed thereto, under the supervision of the officer in charge, such stamp or seal as the board may from time to time prescribe.

25. The skin of an animal whose carcass has been condemned under byelaw 23 above shall, if the officer in charge, or the Medical Officer of Health so direct, be disposed of in the same manner as the carcass.

26. Skins, entrails, and offal shall be removed from the slaughter-house by the butchers; and any skin, entrails or offal not removed before the time at which the slaughter-house is closed for the day shall become the property of the board, and may be disposed of in such manner as seems to it fit:

Provided that, if the board so prefers, it may delegate to the officer in charge the power to have such skins, entrails or offal removed at the owner's or butcher's expense; and the officer in charge may refuse to such butcher or owner or his servant, any subsequent admission to the slaughter-house until such expense is made good to the board.

27. No person shall remove any skins, entrails and offal from the slaughter-house until they have been properly washed and cleaned.

28. The solid contents of the entrails shall not be washed into the cesspools, but shall be cleaned up and removed by the butchers or their assistants at the same time as the entrails and offal are removed under byelaw 26 above.

29. Meat, entrails, and offal shall be removed from the slaughter-house in covered carts or covered baskets or vessels, of a pattern to be approved by the board, and the officer in charge of the slaughter-house shall daily inspect the said carts, baskets or vessels, and see that they are kept clean and in good order. He shall not allow any meat to be removed in a cart, basket or vessel that is not clean or in good order.

30. No person shall employ the process of insufflation (the blowing of carcasses) in the slaughter-house.

31. No butcher or other person shall sell, or allow to be sold, meat on or at the slaughter-house premises.

32. Butchers or private individuals using the slaughter-house shall be responsible for any damage wilfully or negligently caused to the slaughter-house either by their own act or the acts of their servants, and any butcher or private person using the slaughter-house who refuses to pay such damage shall be excluded from the slaughter-house until he pays the cost of damage done.

33. No butcher or other person shall remove, deface, or alter any seal or brand impressed in accordance with byelaw 4 above, or any stamp or seal impressed upon or affixed to any piece of meat in accordance with byelaw 24 above.

FORM A.

COUNTERFOIL OF PASS.

PASS.

Book no. —

Book no. —

No.

No.

—municipality.

COUNTERFOIL OF PASS.			PASS.											
Book no. —			Book no. —											
No.			No.											
Name of the owner of cattle, with parentage, caste, and address.			Name of the owner of cattle, with parentage, caste, and address.											
Kind of animal.			Kind of animal.											
Description of animal.			Description of animal.											
Initials of inspecting officer.			Initials of inspecting officer.											
Serial number.			Serial number.											
Date of pass			Date of pass											
1	2	3	4	5	6	1	2	3	4	5	6	7	8	9

NOTE.—Each head of cattle should be entered separately in the pass, but one pass may be used for as many cattle, belonging to the same person, as can be entered thereon.

FORM B.

COUNTERFOIL OF
SLAUGHTER HOUSE
TICKET.[This ticket is available only
to the persons who sell thereon.]SLAUGHTER-
HOUSE
COUPON.

Book no. _____

SLAUGHTER-HOUSE
TICKET.Book no. _____
MUNICIPALITY.

Book no. _____

No. _____

No. _____

No. _____

Date.	Name of butcher.	Number and descrip- tion of animals or area of space used, i.e., particulars according to which the fee is levied.	Amount.	Signature of muharrir.
1	2	3	4	5
			Rs. a. p.	

Total, brought forward ..
Progressive total carried over ..

Date.	Name of butcher.	Number and descrip- tion of animals or area of space used, i.e., particulars according to which the fee is levied.	Amount.	Signature of muharrir.
1	2	3	4	5
			Rs. a. p.	

Name _____

Amount _____

Date _____

Signature of in-
specting officer.*Penalty.*

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that a breach of any of the provisions of byelaws 9, 10, 12, 13, 15, 16, 17, 18, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31 and 33, shall be punishable with fine which may extend to Rs. 50, and, when the breach is a continuing breach, with a further fine which may extend to Rs. 5 for every day after date of the first conviction during which the offender is proved to have persisted in the offence

**Model byelaws for the regulation and control of weighmen
(and palladars).**

Under section 298(2) F(d).

1. No weighman (or palladar) shall ply his trade within any market situated within the limits of the municipality, unless he shall have received a licence to do so from the licensing officer.

2. The _____ shall be the licensing officer for the purpose of these byelaws.

NOTE.—In Municipalities where there is an executive officer, the executive officer must be the licensing officer.

3. Before issuing a licence the licensing officer may demand such proof as he may deem necessary of the character and qualifications of the applicant. If the licensing officer refuses a licence, he shall record his reasons.

4. A licensed weighman plying a trade within a market situated within the limits of the municipality shall be entitled to receive weighing fees not exceeding those fixed in the schedule appended to these byelaws.

5. These fees shall be paid on demand at the time of the weighing by the buyer* (or seller*) of the goods (*or by the buyer and seller conjointly each contributing in such proportion as they may privately agree upon).

6. No licensed weighman plying his trade within any market situated within the municipality shall charge or demand weighing fees—

(i) in excess of the scale prescribed by byelaw 4, or

(ii) from the seller (or buyer).

7. The licensing officer may cancel or suspend the licence of any weighman (or *palladar*) for a breach of either provision of byelaw 6 above or for misconduct.

8. An appeal shall lie to hoard (or chairman) from the order passed by the licensing officer, refusing or cancelling a licence or suspending a licence for a period in excess of one month: provided that the appeal is made within ten days of the date of receipt of the order. . . .

Schedule of weighing fees.

Number.	Articles.					Rate per standard maund.
						Ra. a. p.
1	Grain ..	..	..	..	..
2	Oilseeds ..	..	..	..	..
3	Oil ..	..	..	..	..
4	Ghi ..	..	..	..	..
5	Sugar, refined ..	..	..	..	..
6	Etc., etc. ..	..	..	..	..

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board directs that a breach of byelaw 1 shall be punishable with fine which may extend to fifty rupees.

Model byelaws for the regulation of sale of liquid tea.

Under section 298(2) F(d) and I(h).

1. No person shall directly or indirectly himself or by any other person on his behalf, sell, expose or hawk about for sale liquid tea which has been prepared in a vessel which is of such kind as to render the tea prepared therein unwholesome or unfit for human food.

2. A vessel made of the following corrosive material or metal, when used in the preparation of liquid tea, shall be deemed to be of the kind referred to in the preceding byelaw :—

- (1) tin vessels which have become rusty;
- (2) enamelled vessels which become chipped and rusty;
- (3) copper or brass vessels which are not properly tinned;
- (4) vessels made of aluminium.

*These are alternatives, one of which will be adopted by each board according to the local custom.

3. The Medical Officer of Health or any person authorized by the board in this behalf may at any time by day or night inspect, examine and seize any such vessel used in the preparation of liquid tea.

4. (a) Any vessel seized under the foregoing byelaw shall be taken before a Magistrate as soon as may be after such seizure.

(b) If it appears to the Magistrate that any such vessel is of such kind as is mentioned in byelaw 1 and has been used for preparing liquid tea, he shall cause the same to be destroyed.

(c) If it appears to the Magistrate that any such vessel has not been so used, the person from whom it was taken shall be entitled to have it restored to him.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the Board hereby directs that a breach of any of the provision of byelaw 1 shall be punishable with fine which may extend to Rs. 50, and in the event of a continuing breach, with further fine which may extend to Rs. 5 for every day after the date of the first conviction, during which the offender is proved to have persisted in the offence.

Model burial and burning-ground byelaws.

Under section 298(2) I(c).

No person shall bury, or cause to be buried, the body of any person, or, being the owner or person in charge of the burial-ground shall permit a body to be buried in a burial-ground, otherwise than in accordance with the following conditions:—

(1) The body shall be interred within eight hours after its arrival at the burial-ground.

(2) The body shall not be buried in any grave in which another body has been already interred.

(3) The grave shall not be less than six feet deep, and shall not be less than two feet distant from the nearest grave.

2. No one shall burn the dead body of any person, or cause a dead body to be burned, or, being the owner or person in charge of the burning ghat, permit a dead body to be burned, otherwise than in accordance with the following conditions:—

(1) The body shall be burned within eight hours after its arrival at the burning ghat.

(2) No part of the body shall remain unconsumed.

(3) No part of the body shall be removed from the ghat until it is completely reduced to ashes

3. No person shall remove wood or coal that has been employed in the pyre from the burning-ground. The owner or person in charge of the ground must see that all such wood or coal is reduced to ashes.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that a breach of any of the provisions of the above byelaws shall be punishable with fine which may extend to rupees.

Model byelaws for the registration of cattle sales in the municipal cattle market.

Under section 298(2) F(d).

1. In these byelaws—

(i) "cattle" includes horned cattle, horses, ponies, mules, donkeys, sheep, goats, and pigs, and

(ii) "registering officer" means the person appointed by the to register sales of cattle.

2. Every person who buys or sells cattle in the municipal cattle market shall cause the sale to be registered immediately at the time of the sale by the registering officer.

3. No sale shall be registered before sunrise or after sunset.

4. No sale shall be registered except in the presence of the seller and of the purchaser and on the production of the cattle sold:

Provided that if the seller or the purchaser is unable to attend the registration may be effected on his behalf by his agent or representative.

5. For each animal registered the following fee shall be paid :—

	By seller.	By purchaser.	Total.
	a. p.	a.p.	a. p.
Sheep, goat or pig	...		
Horse, pony, mule	...		
Cow or bullock	...		
Buffalo	...		

(or cattle up to Rs. 10 in value—anna 1 per head, cattle above Rs. 10 in value—annas 2 per head.)

6. The registering officer shall on payment of the prescribed fees, register in his own hand all sales of cattle taking place in the municipal market in the counterfoil of the sale certificate in form A appended to these byelaws, and hand the certificate to the applicant for registration. The progressive total of the fees received shall be entered in the place provided at the foot of the counterfoil as each counterfoil is written up.

7. If any of the persons causing the sale to be registered are not personally known to the registering officer, and are not accompanied by persons who are so known, a description of the person effecting the registration shall be recorded in the said certificate and the counterfoil.

8. Every entry shall be signed and dated by the registering officer and shall be signed or marked by the persons effecting the registration as well as by any person accompanying them either for the purpose of witnessing the sale or of identifying a party.

9. A copy of the entry in the counterfoil form shall be supplied under the signature of the registering officer free of charge to the purchaser, or seller of the cattle.

10. A notice shall be put up in a prominent place in the cattle market setting forth the fee payable for registration, and the fact that a copy of the entry in the counterfoil will be supplied to the purchaser or seller free of further charge.

11. The holder of a certificate shall produce the certificate when called upon to do so by the executive officer or secretary or any other servant of the board duly authorized in this behalf.

12. Such officer shall, after such examination as he may think necessary, fill up the coupon which he shall keep for comparison with the counterfoil and shall return the certificate to the holder after initialling it.

NOTE.—Byelaws 11 and 12 are new provisions which have been suggested for the assistance of inspecting officers in checking the work of the registering officer. It seems doubtful whether such provisions are as necessary in these byelaws as in the case of other byelaws such as those for *tehbazar*. In the latter case provisions of the kind are advisable so as to make sure that the municipality is not being defrauded by non-payment of dues, but in the case of registration of the sale or purchase of cattle this necessary stimulus is possibly provided by its being in the interest of the purchasers to register the sales so as to afford them a safeguard against being involved in criminal charges. Boards which do not desire to make these two latter byelaws should, if they omit them, omit also the coupon from form A.

Penalty.

In exercise of the power conferred by section 299 (1) of the Act, the board hereby directs that a breach of the provisions of byelaws 2 and 11 shall be punishable with a fine which may extend to Rs. 50.

Form A.

MUNICIPALITY.										MUNICIPALITY.										MUNICIPALITY.										
COUNTERFOIL OF CATTLE SALE CERTIFICATE.										CATTLE SALE CERTIFICATE.										CATTLE SALE CERTIFICATE.										
Book no. _____										Book no. _____										Book no. _____										
No. _____										No. _____										No. _____										
1	Date, hour, and month of registration.		2	Kind of cattle and marks of identification.		3	Price of cattle.		4	Name, father's name, address and description of seller or his representative.		5	Signature or mark of seller.		6	Name, address and description of purchaser.		7	Signature or mark of purchaser.		8	Name, address and description of witness.		9	Signature of witness.		10	Fee paid for registration.		
1	Date, hour, and month of registration.		2	Kind of cattle and marks of identification.		3	Price of cattle.		4	Name, father's name, address and description of seller or his representative.		5	Name, address, and description of purchaser.		6	Name and address of witness.		7	Fee paid for registration.											
																				Name _____										
																				Amount _____										
																				Date _____										

Total brought forward ..
 Progressive total carried over ..
 Initials of registering officer. Signature of registering officer. Signature of inspecting officer.

Byelaws regulating offensive trades.

Section 120 of the Act of 1900 required every person who carried on any of the offensive trades specified in the section to register the same and provided that no place should be newly used for the purpose of any of the said trades except under a licence from the board. Section 245 of the present Act gives the board power to issue orders for the purpose of preventing nuisances being caused by any such trade, but does not give the board a power to require a licence for such trade. Boards therefore which intend to continue the previous procedure of requiring licences to be taken out for such trades must make byelaws under heading G of section 298. Again, sub-section (4) of section 120 of the Act of 1900 provided that a board might charge fees for licences according to a scale approved of by the Local Government, and that the board might impose such conditions in respect of such licences as it might think necessary. Boards that desire to charge such fees or to prescribe conditions regarding licences for such trades must now make byelaws under sub-head (b) of heading G and sub-head (d) of heading J of section 298.

Some boards desire to absolutely prohibit the carrying on of particular trades in particular areas. In order to effect this they must make byelaws under sub-heads (a) and (b) of heading G of section 298 prohibiting the use of any place for such purpose without a licence and prescribing that licences for such places shall not be granted in such specified areas. Such boards may be referred to the set of model *byelaws for regulating bone godowns*.

Model byelaws for regulating the storing of hay, straw, etc.

Under heading G and sub-head (d) of heading J of section 298.

1. No person shall use any place within municipal limits for storing hay, straw, thatching-grass, wood, coal or dangerously inflammable materials, unless a licence has been granted for the same in accordance with the provisions of the following byelaws.

Exception.—No licence is necessary if the aggregate quantity of the inflammable material stored in one place does not exceed 25 maunds.

2. No licence shall be granted for the storing of more than 1,000 maunds of inflammable material in one place.

3. In granting licences the licensing officer shall not exceed the following scale:—

Area of site.			Number of maunds permissible.		
100 square yards	50	maunds.
150 " "	100	"
200 " "	400	"
500 " "	1,000	"

and no licence shall be granted where the area of the site is less than 100 square yards.

4. No licence shall be given under these byelaws for any place within 500 feet of any building used for the storage of petroleum or cloth or of articles made of jute or cotton.

5. No place shall be licensed under these byelaws, unless there is sufficient room therein for the loading and unloading of materials.

6. All licences granted under these byelaws are subject to the following conditions:—

(1) A space of at least five feet shall always be left clear between the inflammable material and the nearest walls of any building.

(2) The space occupied by such materials shall be enclosed by a fence or wall and no person shall be permitted by the licensee to reside within 10 feet of any stack.

(3) No person shall smoke, introduce any light into or ignite any substance in any space licensed under these byelaws.

(4) One *ghara* or *balti* filled with water shall be kept for every five maunds which the licensee is permitted to store: provided that no licensee shall be required to keep more than 50 *gharas* or *baltis* under this byelaw.

7. No person shall stack the material to a height exceeding 15 feet.

8. The licensing officer may cancel or suspend a licence if the licensee breaks any of the conditions imposed under the foregoing byelaws or stores materials in excess of the quantities specified in the licence.

9. Every licence granted under these byelaws shall be for the period ending on the 31st March next following and any application for the renewal of a licence must be made at least three months before the expiration of the existing licence.

10. A fee of Re. 1 shall be charged for every licence granted under these byelaws.

NOTE.—Instead of charging a universal fee boards may find it more suitable to vary the fee in proportion to the maximum quantity of inflammable material which may at any time be stored under the provisions of the licence.

11. Every application for a licence under these byelaws shall contain full particulars of the situation and bounds of the place for which the licence is required and of the materials and the maximum quantity for which the licence is required.

12. An appeal shall lie from any order of the executive officer passed under these byelaws to the health committee, if made within 10 days after the passing of the order.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board, with the sanction of the Local Government, hereby directs that a breach of any of the provisions of these byelaws shall be punishable with a fine which may extend to Rs. 100, and in the event of a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

NOTE.—In municipalities where there is no executive officer the following additional byelaw should be made:—

“The shall be the licensing officer for the purpose of these byelaws.”

Model byelaws for the regulation of the storing of bones.

Under section 298G(a)(b).

1. No person shall use any place within municipal limits for storing bones unless a licence has been granted for the same.

2. Licences may be granted for the storing of bones within any part of the municipality except the following wards:—

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that a breach of the provisions of byelaw 1 shall be punishable with fine which may extend to Rs. 500, and, in the case of a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the breach.

Model byelaws governing the storage of petroleum.

Under section 298G.

1. No person shall store, in any building within the limits of the municipality, without a licence, a quantity of petroleum, spirit, naphtha, calcium carbide, or other inflammable material in excess of the amount specified below:—

Non-dangerous petroleum.—Maximum quantity, 12 gallons; provided that petroleum is contained in closed tins, drums or bottles.

Spirit.—Maximum quantity, 2 gallons.

Naphtha.—Maximum quantity, 1 quart.

Calcium carbide.—Maximum quantity, 5 lbs.; provided that it is kept in separate metal vessels, each containing not more than 1 lb. of the nature described in, and labelled as required by the rules framed by the Local Government under section 9 of the Indian Petroleum Act, 1899.

Other inflammable substance.—Such quantities as the board may from time to time prescribe.

Non-dangerous petroleum.

2. The following are the conditions under which licences for storage of non-dangerous petroleum may be granted:—

(1) No other goods of a combustible nature shall be stored in the licensed premises.

(2) No cask or other receptacle containing petroleum shall be opened, or the oil drawn off, within the building in which the petroleum is stored.

(3) Smoking shall not be permitted within the licensed premises; nor shall any artificial light or fire, in any form, be introduced therein.

(4) All petroleum stored shall be kept in properly sealed tins, drums or casks, and if any tin, drum or cask be opened,

it shall be securely closed again in such a manner that no vapour can be given off.

(5) The licensed premises used for the storage of petroleum shall be properly ventilated.

3. The fee to be charged for a licence for the storage of petroleum shall be as follows :—

	Rs. a. p.		
Any quantity of petroleum in excess of the limit prescribed under byelaw 1, and not exceeding 100 gallons ..	2	0	0
For quantities in excess of 100 gallons, and not exceeding 300 gallons ..	5	0	0
For quantities in excess of 300 gallons up to 500 gallons ..	2	4	0
	per hundred gallons or part thereof.		

NOTE.—The scale of fees is that prescribed by the Local Government. See orders at page 361 of this Manual.

4. The licensing officer may cancel or suspend a licence for the breach of any of the conditions of the licence.

5. Every licence granted under these byelaws shall be for the period ending on the 31st March next following, and any application for the renewal of a licence must be made at least three months before the expiration of the existing licence.

NOTE 1.—Licences for quantities of non dangerous petroleum exceeding 500 gallons are governed by the rules made by the Government of India under section 9 of the Indian Petroleum Act, 1899. See instructions at pages 360 to 363 of this Manual.

NOTE 2.—In municipalities where there is no executive officer the byelaws should specify who is to be the licensing officer.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that a breach of the provisions of byelaw 1 shall be punishable with a fine which may extend to Rs. 50 and in the case of a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws for regulating the installation of kerbside petrol pumps on public roads.

Under section 298(2) G (XI) and J(d).

1. No person shall use any place within municipal limits for installing a kerbside petrol pump, unless a licence has been obtained for the same in accordance with the provisions of the following byelaws.

2. No place shall be licensed under these byelaws unless there is sufficient room therein for the standing of a motor lorry without any obstruction to traffic.

3. All licences granted under these byelaws shall be subject to the condition that a space of at least ten feet shall always be left clear between the pump and the nearest walls, roof or verandah of any building.

4. No person shall smoke or light a match or fire or carry or deposit a naked light within ten feet of the pump.

5. The driver shall extinguish the lights of the vehicle and shut off the engine when petrol is being filled in it from the pump.

6. Every licence granted under these byelaws shall be for the period ending on the 31st December, next following and any application for the renewal of a licence must be made at least two months before the expiration of the existing licence.

7. A fee of rupees five shall be charged for every licence granted under these byelaws.

8. Every application for a licence under these byelaws shall be accompanied by a plan drawn to a scale and shall contain full particulars of the situation and bounds of the place where it is proposed to install the pump.

9. The executive officer shall be the licensing officer for the purposes of these byelaws. In municipalities where there is no executive officer, the secretary shall be the licensing officer.

10. An appeal shall lie from any order of the licensing officer passed under these byelaws to the District Magistrate, if made within one month on receipt of the order.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that a breach of any of the provisions of these byelaws shall be punishable with a fine which may extend to rupees fifty and in the case of a continuing breach, with a further fine which may extend to rupees five for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws requiring the licensing of dogs.

Under section 298(2), heading H, sub-heads (h) to (l).

NOTE.—See notes on sections 249 and 128 (1) (v) of the Act. It is suggested that in most municipalities it will be found convenient to abolish the present dog tax and replace it by byelaws under the sub-heads. It is to be noted that the fee to be fixed under byelaw 2 should include the cost of the token, since sub-head (k) of heading H requires that such tokens should be issued by the board and the board may not therefore charge separately for such token. Byelaw 5 provides for the destruction of unregistered dogs not wearing the token prescribed. Boards that so desire may replace these provisions by provisions for the seizure and confinement or confiscation of dogs.

1. Every dog of the age of six months or over which is kept within the municipal limits shall be registered every year in a register to be kept in the office of the board for this purpose. Such registration shall hold good up to the 31st March next following.

2. Every owner of a dog which is required to be registered under the preceding byelaw shall apply to the executive officer
secretary for registration of such dog, within one month from the date on which the dog has become liable to registration. The application shall state (1) the sex, (2) the colour, and (3) the breed (if known) of the dog.

A fee of _____ shall be sent along with the application for registration, and no dog shall be registered until such fee has been paid.

3. The owner of a dog registered under the preceding byelaw, shall, on or before the 1st of April of each year, apply to the executive officer
secretary for the renewal of the registration of his dog and shall send with his application the fee prescribed in the preceding byelaw.

4. After a dog has been registered, the owner shall be given a metal token which shall bear the same number as that shown in the register. Every registered dog shall wear a collar to which this metal token shall be attached.

5. Any dog that is found in any public place shall, unless registered and wearing such token, be liable to be destroyed.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board directs that a breach of byelaw 2 or 3 shall be punishable with a fine which may extend to Rs 20.

Model byelaws regulating inspection and the giving of copies of municipal records and documents.

Under section 298(2) J(g).

NOTE.—It is necessary that boards which desire to levy charges for inspection and copies of records and documents should make byelaws for the purpose. It is necessary that boards in making these byelaws should definitely prescribe the documents which may be inspected or of which copies may be given and the persons who are authorized to permit such inspection or to grant such copies. The words "except as otherwise provided by or under the Act" in byelaw 1 have been inserted more particularly with reference to sections 328 and 329 of the Act which confer upon electors and tax-payers a right to inspect minute books and assessment lists and upon the public a right to inspect the book of rules, regulations and byelaws. Boards must, with reference to section 329, add to the rates in byelaw 5 the price to be charged for a copy of such book and also fix the fees to be charged for extracts from assessment lists.

1. Except as otherwise provided by or under the Act, no copy of, or extract from, any record or document belonging to, or in the possession of, the board shall be given, nor shall inspection of any such record or document be granted to any person without the permission in writing of the executive officer.

2. Except as aforesaid, any person wishing to inspect any such record or document or to obtain any copy thereof, or extract therefrom shall apply in writing to the executive officer stating clearly the description of the record or document. The application shall bear a court-fee stamp of one anna.

3. No permission shall be given for the inspection of any correspondence between the board and the Local Government or any officer of the Local Government, or in any case where the inspection is, in the opinion of the executive officer, detrimental to the interest of the board.

Copies of extracts from such records shall also be disallowed.

4. No extracts from a document shall be given which when read apart from the rest of the file is capable of misrepresenting the final order passed by the board, the chairman or the executive officer.

5. The following fees shall be charged:—

(i) For production for inspection of any document or record other than a minute book or assessment list. 1 rupee.

(ii) For search of an index register for purpose of finding or tracing any document, for each year's search. 1 rupee.

- (iii) (a) For copying or making extract 4 annas per foolscap page of 90 words or from any document or office record. part of a page, subject to a minimum fee of 8 annas.
- (b) If the original is in tabular form Double the rate charged for (a).
- (iv) For attesting any copy ... 8 annas.
- (v) For certified copy of birth or death 8 ..
- (vi) For copy of a plan ... According to size and detail minimum Re. 1.

Model byelaws fixing fees for temporary occupation of street, etc.

Under section 298J(d).

O. no. 3165/
34-H., dated
19, 1925.

Application for permission to occupy temporarily any public street or place or other immovable property vested in or entrusted to the management of, the board for the purposes of depositing building materials or erecting scaffolding thereon or for any other such purpose shall be made in writing, and, if the street is a provincial or local road not vested in the board, shall be accompanied by the written permission of the authority charged with the maintenance of the road.

The following charges shall be levied for the temporary occupation, namely:—

Re. 1 per 100 square feet per mensem for the first six months,

Rs. 2 per 100 square feet per mensem for the seventh month,

Rs. 3 per 100 square feet per mensem for the eighth month,

and so on, the rate increasing by Re. 1 per mensem for every additional month until the materials or scaffolding, etc., are removed and the land vacated.

Projection byelaws.

Under heading E, sub-head (c) and heading J, sub-head (d) of section 298.

NOTE.—The set of byelaws from page 440 (building byelaws) merely cover the erection or re-erection of buildings on the builder's own land and do not cover the erection or re-erection of projections over public streets or drains. Sub section (2) of section 181 of the new Act especially provides that sanction to the erection or re-erection or material alteration of a building "shall not operate to relieve any person from the obligation imposed by section 209 to obtain separate sanction for any structure referred to therein." Moreover, under the provisions of section 209, no board may give permission for the erection or re-erection of projection over any streets or drains, unless it has made byelaws for that purpose and any permission so granted must conform with the conditions prescribed in such byelaws. If, therefore, boards desire to have power to grant permission for such projections they must first make byelaws for that purpose.

Draft byelaw 8 contains useful provisions, while draft byelaws 9 and 10 relate to the powers that have been conferred upon boards by sections 298J(d) of the Act to charge fees for the occupations of public ground by such projections. For the purposes of draft byelaw 9 and the schedule a board should form as many classes of streets as may be necessary to differentiate between lands of widely different values. In forwarding their proposals boards should state what relation the fees which they propose to charge bear to the market value of the frontages on the streets. A board, it may be explained, may make the fees applicable, not only to new projections but also to existing projections and, in the latter case, boards may find it advisable to charge higher rates for projections in narrow streets in which it is necessary to discourage projections. Number 10 is a byelaw which boards may consider necessary in order that, e.g., shopkeepers, may not be charged separately for shop-board and the sunshade above it.

O. no. 1022/
380-E., dated
17, 1916.

1. Every application for permission to erect or re-erect any projection over a street or drain shall be accompanied by the following plans, in duplicate, prepared in the manner prescribed in byelaw 2:—

(a) a key-plan of the locality showing the precise situation of the building concerned;

(b) a plan indicating the situation of the building concerned in relation to the aerial electric line, if any, and the streets or lanes adjoining the building and to the adjoining buildings or land, and indicating the breadth of the adjoining streets or lanes, and in the case of a street or lane of which the breadth is not uniform; the width in the narrowest part; and

(c) where an open municipal drain has to be closed, a plan and section, showing clearly how it is proposed to cover the drain in question and, where a culvert is to be built, showing the exact tunnel size of the culvert.

2. The plans shall be drawn to a scale of not less than five feet to the inch. The scale used shall be marked on the plans and the position of the north point shall also be clearly indicated. All plans must be signed by the applicant and show all details necessary to enable the board or the executive officer to judge as to the suitability of the proposed projection. The names of the owners of adjoining buildings or lands, together with the chak and house number shall be given. All projected work shall be indicated by a distinctive colour and a key to any colour used displayed on the plan.

3. The dimensions and position of proposed projections must conform with the conditions hereinafter prescribed.

4. No projection from a ground floor shall be allowed, except for the purpose of permitting access across a drain to a building.

5. Under every projection over a drain other than a culvert a space of not less than one foot must be left open towards the street.

6. No balcony, verandah, *chhajja* or other projection shall be allowed from an upper storey of a building over a street which has a width of less than 20 feet at any point in front of the building. In measuring the street the width shall be taken from the edge of the drain nearest to the roadway on the side of the building concerned up to the edge of the drain nearest the roadway or the opposite side.

7. No projection such as is described in the preceding byelaws shall exceed three feet in width except in the following streets (except over a street exceeding—feet in width at every point in front of the building concerned).

8. Projections over public streets or drains may be permitted only on the following conditions,—

(i) that the owner or occupier shall daily remove all refuse from the land over which his projection extends and keep the land clean;

(ii) that the owner shall keep any open drain over which the projection extends in good working order and free from depressions in which liquid can stagnate;

(iii) that the owner or occupier shall at any time on demand, vacate the surface of his projection for a period of not more than six hours to permit of municipal servants inspecting or repairing or cleaning any covered drain therein;

(iv) that the owner shall duly pay in advance the fees prescribed by the next following byelaw.

G. O. no. 1152/
XI—783-E., dated
May 28, 1924.

8A. If a proposed projection will either during or after the construction thereof render an aerial electric line accessible from the projection or from scaffolding erected for the construction thereof, the projection shall not be allowed, until in accordance with the rules made under the Indian Electricity Act the aerial electric line has been altered or, in the case of a temporary addition or alteration, securely guarded.

9. Subject to byelaw 10 the annual fees for projections shall be as shown in the accompanying schedule.

10. When two or more projections from the same storey cover the same ground the highest fees chargeable for any one of such projections shall be levied and no other.

11. Nothing in these byelaws shall be construed to derogate from the power conferred on the board by section 211 of the Act to remove encroachments and projections over streets and drains, notwithstanding that such encroachments and projections may have been sanctioned.

SCHEDULE.

Annual fees for projection.

(Vide rule 9.)

A.—In streets of class I.

Frontage.	Fees according to frontage when the projection into street perpendicular to its border is			
	One foot or less.	Over one foot and not over two feet.	Over two feet and not over three feet.	Over three feet and not over four feet.
	Rs.	Rs.	Rs.	Rs.
Six feet or less				
Over six feet and not over nine feet				
Over nine feet and not over 12 feet, and so on.				

B.—In streets of class II.

Frontage.	Fees according to frontage when the projection into street perpendicular to its border is			
	One foot or less.	Over one foot and not over two feet.	Over two feet and not over three feet.	Over three feet and not over four feet.
	Rs.	Rs.	Rs.	Rs.
Ten feet or less				
Over 10 feet and not over 15 feet ..				
Over 15 feet and not over 20 feet, and so on.				

C.—Streets of class III (and so on for all classes).

Model building byelaws.

Under section 298, heading A.

G. O. no. 243.
M.C./XI—55-H-1,
dated August 11,
1917.

NOTE.—Under the Act boards are empowered under heading A of section 298 to make byelaws in respect of all the matters mentioned in that heading. The same section also empowers a board to make byelaws prescribing the information and plans which must accompany an application for sanction to build, and section 179(1) of the Act provides that where a byelaw has been made for this purpose no notice of intention to build shall be considered to be valid until such information and plans have been furnished to the satisfaction of the board.

Sub-head (a).

1. The board hereby requires, with reference to sub-section (2) of section 178, that notice be given in the case of all buildings wheresoever situated within municipal limits.

Sub-head (c).

2. Every notice of intention to erect, re-erect or make a material alteration in a building or to make or enlarge a well shall be accompanied by plans, in duplicate, as prescribed in the following byelaw. Each such notice shall also be accompanied by a key-plan, elicving the precise situation of the building :

Provided that in the case of a notice of intention to erect, re-erect or make a material alteration in a building or to make or enlarge a well abutting on a road maintained by the Public Works department the notice shall be in duplicate and shall be accompanied by plans in triplicate and by a key-plan in duplicate one copy of plan and of the key-plan shall on receipt be forwarded by the board to the Executive Engineer of the division.

G. O. no. 2403/
XI—815-E., dated
September 27, 1924.

NOTE.—A key-plan is not required in small municipalities or in municipalities where there are no detailed plans of the municipal area.

3. The plans shall be drawn to a scale of not less than 8 feet to the inch. The scale used shall be marked on the plans; and the position of the north point relative to the site plan of the house shall also be clearly indicated. All plans must be signed by the applicant. They must show all details necessary to enable the board to judge as to the suitability of the proposed building. In particular, the following matters must be clearly shown on the plans :—

- (a) The situation of the proposed building, relative to the aeral electric line, if any, and the streets or lanes adjoining it and to the adjoining houses or other properties, the names of the owners of the adjoining houses or other properties, together with the number of the *mahal*, block, *chawk*, and of the house should always be given. The breadth of all adjoining streets or lanes must be shown. In case the breadth is not uniform, the narrowest width should also be shown.

G. O. no. 1152/
XI—783-E., dated
May 28, 1924.

- (b) Gutters and down spouts should be clearly marked on the plans.
- (c) The position of, and full details regarding all wells, drains, latrines, and other sanitary conveniences should be clearly given.

(d) When sanction is required in respect of a well, the internal diameter and distance from the nearest privy should be shown.

(e) The plans must show *inter alia*, the following :—

- (1) the ground floor and the position of the building relative to adjoining streets, properties and unoccupied spaces;
 - (2) the first or upper floor and each additional floor;
 - (3) the elevation of the building on the main frontage line;
 - (4) at least one cross section of the building including the streets on which it abuts, showing the correct levels of courtyards and open spaces, drains, streets, lowest floor, and plinth of the building;
 - (5) the size of windows, doors, and ventilation openings for each room on every storey;
 - (6) the materials to be used for external walls, party-walls, foundations, roofs, ceilings, floors, and bath-rooms;
 - (7) the means of access to served privies; and
 - (8) the purpose for which it is intended to use the building.
- (f) All new work should be indicated on the plan by a distinctive colour and a key to the colours used should be given on the plans.

Sub-head (e).

4. With reference to section 181, the period for which a sanction shall remain in force is six months.

Sub-head (f).

5. (a) All buildings to be erected or re-erected must be *pakka* or *kachcha-pakka*, except in the following areas :—

(b) No sheds or lean to roofs shall be allowed to abut on any street.

G. O. no. 3880-I/
XI—156, dated
January 18, 1932.

(c) All flats, shops, offices and residential houses of a modern type to be erected or re-erected must be provided with a receptacle for letters in or at the door or gate-post.

Sub-head (g).

6. No mosque, temple, church or other sacred or religious building shall be erected (a) unless the frontage is at least 15 feet from the centre of the street on which it abuts, and (b) unless it is situated at a distance of not less than 100 yards from any other sacred or religious building: provided that this byelaw will not apply to the erection of a temple at any one of the following places :—

Sub-head (h) (i).

7. Except in the areas mentioned in byelaw 5 above, the outer covering of all roofs must be made of tiles, iron sheets or other non-inflammable materials.

G. O. no. 1152/
XI—783-B., dated
May 23, 1921.

7A. If a proposed building will either during or after the construction thereof render an aerial electric line accessible from the building or from scaffolding erected from the construction thereof, the building shall

not be allowed, until in accordance with the rules made under the Indian Electricity Act the aerial electric line has been altered or, in the case of a temporary addition, or alteration securely guarded.

Sub-head (h) (ii).

8. (1) Every person who erects or re-erects a building which is within 100 feet of the sewer and the water main shall link the privies and sullage drains in such building with the sewer.

(2) No served privy shall be placed in a masonry building situated in a street which has been sewered.

(3) No served privy, urinal, latrine or refuse water-pit shall in any building be situated within 15 feet from the cooking place.

9. No *sandas* or drop latrine shall be allowed in any building.

No room other than a bath-room or privy shall be placed over or below a served privy.

10. All persons who erect or re-erect buildings must conform to the standard types of privies prescribed by the board for—

(a) privies connected with the sewer;

(b) servants latrines for bungalows in civil lines and *dhatus* in the city;

(c) privies on first and higher floors

Sanction will not be given unless these plans and all the conditions imposed in respect thereof are adhered to.

11. No latrine shall be allowed to open on any public street, unless it is screened by a second door at least 5 feet in height or a wall at least 8 feet high between the latrine door and the second door or screen wall.

12. Every urinal, or served privy, shall be placed in such a position as to admit of all filth being removed therefrom and from the premises in which such privy may be situated without being carried through any room in which any person may reside or may be employed.

13. All privies connected with the sewer must be properly trapped and the plumbing and pipe work must conform to the specification prescribed by the drainage byelaws.

14. Every privy, water closet, and urinal situated in or adjacent to a building must have an opening of not less than 3 square feet in area in one of the walls of the privy, water closet, or urinal as near the top of the wall as may be practicable and communicating directly with the open air. The floor must have a space of 6 inches below it to admit a current of air.

15. (1) The floor of every privy and urinal—

(a) shall be made of unglazed polished tiles, stone, slate flags or impervious cement laid in pannels or other non-absorbent material not less than half an inch thick

Floor.

(b) shall be in every part at a height of not less than 9 inches and preferably 1 foot 6 inches above the level of the surface of the ground adjoining the privy or urinal

(2) The floor of every served privy and every urinal shall have a fall or inclination of at least half an inch to the foot towards the drain prescribed by byelaw 17

(3) The floor of every connected privy in which the opening of the pan is placed on the level of the floor shall have a fall or inclination towards the pan of at least half an inch to the foot.

Walls.

16. (1) The whole privy shall, as regards both internal and external walls, be constructed of first class *pakka* masonry in lime up to a height of 3 feet from the floor and plastered with coaltar. Above this height *kachcha-pakka* masonry with lime plaster may be used.

(2) In the case of served privies, the entire surface of the walls below the platform or seat shall either be rendered in cement, or be made as prescribed in byelaw 15 (1) (a).

(3) In the case of connected privies, the walls must be up to a height of at least 3 feet above the platform or seat, made as prescribed in byelaw 15, clause (1) (a).

Drains.

17. (1) A drain must be provided for every served privy and every urinal. The composition of drains shall be of lime concrete 6 inches—cement plaster $\frac{3}{4}$ of an inch, or of glazed earthenware pipes resting on 6 inches of lime concrete foundation.

(2) Such drain must connect the floor of the privy or urinal—

(a) with a public sewer, or

(b) with an impervious cess-pool containing a removable hucket or a removable hucket the contents of which can be deposited in a municipal sewer by hand or in carts for removal to the place appointed by the board. Catch huckets shall be placed on the ground level on a cement platform 1 foot by 1 foot.

(3) (a) The drain provided under clause (2), when discharging into an impervious cesspit, shall be provided with a spout 6 inches in length constructed to allow a hucket 1 foot 6 inches in height to be placed under it

Cesspit.

(b) The impervious cesspit shall be 2 feet in diameter by 2 feet in depth of a circular shape with the edges raised at least 6 inches above ground level and furnished with a rounded base and protected from rain water by a cover.

Receptacles.

(4) Every served privy must be provided with a movable receptacle or receptacles for excreta.

(5) The space beneath the platform of the privy must be of such dimensions as to admit of a movable receptacle for excreta of a capacity not exceeding two cubic feet, being placed and fitted beneath the platform in such manner and position as will effectually prevent the deposit, otherwise than in such receptacles, of any excreta falling through the aperture of the platform.

(6) The privy must be so constructed as to afford adequate access to the said space for the purposes of cleaning such space and of placing therein and removing therefrom, a proper receptacle for excreta. The said space shall have an impermeable floor, and when the platform or seat is of masonry, the roof of this aperture shall be arched from side to side.

(7) The said receptacle must be watertight and must be metal, enamelled iron or glazed earthenware or stoneware and must be of such construction and shape as will admit of its being easily removed and emptied of its contents.

(8) The door for the insertion and removal of the receptacle must be made so as to completely cover the aperture.

18. The platform or seat of every connected privy must either be plastered with cement or be made of some watertight non-absorbent material.

The seat of every served privy must be iron, stone or of cement, of a standard pattern approved by the board.

19. The house drains through which waste or sullage water is likely to pass must be made of half-round or whole earthenware glazed pipes not less than 6 inches in diameter properly laid upon a bed of concrete not less than 4 inches thick, and shall be connected with the sewer where a sewer exists within 100 feet of the building. In other cases, the drain must be a *pakka* masonry cemented or glazed earthenware drain and all joints must be rendered tight with cement. These latter drains must be connected with the roadside drain, where a roadside drain exists within 100 feet of the premises.

20. The building shall be provided with iron gutters and down pipes to take all the rain water which falls on its roof, *chhajjas* or other projections. The gutters and down pipes shall be securely fixed and the latter shall discharge into the surface drains by an elbow piece, the orifice being not more than 1 foot above the level of the bed of the drain and discharging in the direction of the flow of the drain.

Definition.—"Privy" means a house latrine.

(a) A connected privy is a latrine connected to the main sewer.

(b) A served privy is a latrine from which the excrementitious matter is removed by hand and not by water carriage.

(c) A *sandas* or chimney latrine means a privy on an upper storey, the excrementitious matter from which falls through an opening to the ground floor.

Sub-head (h) (iv).

21. When a building is used for dwelling purposes not more than two-thirds of total area, of the site shall be built or roofed over.

[*Alternative 21*—(1) When a building is erected for dwelling purposes not more than two-thirds of the total area of the site shall be built or roofed over.

(2) When a building is re-erected for dwelling purposes not more than three-fourths of the total area of the site shall be built or roofed over.]

Sub-head (h) (v).

22. The lowest point of the plinth shall be at least $1\frac{1}{2}$ feet above the highest point of the road opposite the house.

Every interior courtyard must be raised at least 1 foot above the level of the centre of the nearest street and must be drained to the satisfaction of the sanctioning authority.

Sub-head (h) (vi).

23. The height of each wall measured from the floor to the corner where the ceiling roof meets the walls shall not be less than that laid down in the following scale:—

First storey	12 feet.
Sub-equent storeys	10 "

[*Alternative 23* —The height of each wall measured from the floor to the corner where the ceiling roof meets the wall shall not be less

than 10 feet if the building be placed at the edge of a street which was bounded by buildings at the time when these byelaws came into force and in other cases shall not exceed that laid down in the following scale:—

First storey	12 feet.
Subsequent storeys	10 „

24. (1) The term "storey" shall be held to mean a room or set of rooms in a building, the floors of which are at or near the same level.

(2) The height of a building shall be held to mean—

(a) in the case of pent roofs the greatest height to top of walls (excluding gable walls) above the level of the centre of the streets on which the building abuts;

(b) in the case of flat roofs, the top of the parapet above the level of the centre of the street.

(3) If a building be placed at the edge of a street the height of the front of the building measured from $2\frac{1}{2}$ feet above the street edge must not exceed the width of the street on which it faces, but if the building or one or more of its storeys be set back from the edge of the street, the height of such building or of the portion set back may be increased beyond the height otherwise allowed by this byelaw by the distance that it is set back.

[Alternative 24 (3).—(a) If a building be placed at the edge of a street which was not bounded by buildings at the time when these byelaws came into force, the height of the front of the building measured from $2\frac{1}{2}$ feet above the street edge must not exceed the width of the street on which it faces, but if the building or one or more of its storeys be set back from the edge of the street, the height of such building or of the portion set back may be increased beyond the height otherwise allowed by this byelaw by the distance that it is set back.

(b) If a building be placed at the edge of a street which was bounded by buildings at the time when these byelaws came into force, the height of the front of the building measured from $2\frac{1}{2}$ feet above the street edge must not exceed twice the width of the street on which it faces, but if the building or one or more of its storeys be set back from the edge of the street, the height of such building or of the portion set back may be increased beyond the height otherwise allowed by this byelaw by twice the distance that it is set back.]

(4) The number of storeys shall not in any case exceed four and the aggregate height shall not exceed 60 feet, except with the special permission of the Public Works Committee.

(5) If a building abuts on two or more streets of different widths, the building shall be deemed for the purpose of this byelaw to face upon the street that has the greater width and the height of the building shall be regulated by the width of that street and may be continued at this height to a depth of 44 feet along the narrower street, where the width of the narrowed street is not less than 12 feet, or where the width of the narrower street is less than 12 feet, if the applicant gives up to the board that portion of the site which is within 6 feet of centre of the street.

(6) There shall be in the rear of every building an open space of not less than 12 feet extending in depth along the entire width of the building.

[*Alternative 24 (G).*—If a building be placed at the edge of a street which was not bounded by buildings at the time when these byelaws came into force, there shall be in the rear of every such building an open space . . . desired:]

Provided that if the back of a building abuts on a public street which is less than 12 feet in width, the owner on giving up to the board that portion of his land which is within a distance of 6 feet from the centre of the public street shall be exempted from the operation of this byelaw. The part of a building shall not exceed in height 24 feet above plinth level, except where it abuts on an open space exceeding 12 feet in width in which case the height shall not exceed twice the width of such open space:

Provided that extra height may be allowed on condition that third or subsequent storeys are set back to a depth equal to the extra height desired.

[Where the alternatives mentioned above are adopted the following byelaw should also be made for the purposes of alternative byelaws 23 and 24:—

A street shall be deemed to be bounded by buildings when there are buildings situated in the direction of both ends of the street from the site in question, whether such buildings are on the same side of the street or on the opposite side.]

Sub-head (h) (viii).

25. Every room intended for human habitation (a) shall have a clear superficial area not less than 80 square feet, excluding the staircase (if any) and a minimum width of 8 feet;

(b) shall be provided with windows or iron-barred apertures of a total area not less than one-tenth of the floor area opening directly into the external air or into an open verandah;

(c) shall be built so that no part of it is more than 20 feet from any window or aperture provided for in clause (b);

(d) shall have every such window so constructed that the whole of it can be opened;

(e) shall [where only window or closeable iron-barred apertures, are provided under (b)] be provided for purposes of ventilation with at least two ventilating openings of a superficial area of not less than 12 square inches opening directly into the external air:

(f) where the windows or apertures do not reach to within 2 feet of the ceiling, or where there is no ridge ventilator, shall have at least one clerestory, ventilating window, at a level of not more than 2 feet below the ceiling and opening directly into the external air. The area of such clerestory windows shall be not less than $\frac{1}{8}$ of the wall of the room on which they are to be constructed;

(g) where not provided with clerestory windows or ridge ventilation, shall have roof or ceiling ventilators or a ventilator opening at the level of the ceiling or junction of the roof with the outer wall of the room of an area of not less than 21 square inches per 500 cubic feet of room space. No such single ventilator shall exceed in area 60 square inches

Definitions.—(1) An open verandah for the purpose of this byelaw means a verandah whose exterior face is not obstructed to the extent of more than one-third at any one point in its length.

(2) Any part of a room divided off by a partition above 6 feet 6 inches in height shall, for the purpose of this byelaw, be considered a separate room.

(h) In every building intended to be occupied in flats the principal (common) staircase must be adequately ventilated upon every storey.

26. No building shall be erected for residential purposes on any site which has a frontage of less than 25 feet or a depth of less than 40 feet.

Sub-head (h) (ix).

27. No wells shall be sanctioned unless they are *pakka* throughout. If built inside a house, the internal diameter must be at least 3 feet. No well shall be sanctioned within 20 feet of a served privy unconnected with the sewer.

Model Byelaws to control the construction of new Factory Buildings and the alterations or adaptation of existing ones.

1. (i) Before constructing a new building or altering or adapting an existing building for use as a factory, a dimensioned plan and section of each floor shall be submitted in triplicate to the municipal board who shall submit one copy of the plan to the Chief Inspector of Factories for his approval with regard to the provisions of the Indian Factories Act and Rules. The Chief Inspector, when he has finally approved of the plan, will notify the fact to the board, who after sanctioning the construction, under these or existing building byelaws will intimate such sanction to the Chief Inspector of Factories.

(ii) Together with the triplicate plans the following description shall be given:—

- (a) The use to which the building or buildings will be put.
- (b) The materials with which the building or buildings will be constructed.
- (c) Method of water-supply.
- (d) Mode of drainage.

(iii) The plans must include a site-plan drawn to a scale of 82½ feet to one inch, showing the position of the building or buildings with regard to any adjacent street also the size and position of any open space belonging to the building or buildings, and

(iv) A plan of each floor and sections of each storey, floor to roof of the building, to a scale of not less than 10 feet to one inch, provided that where the buildings are so extensive as to require a smaller scale necessary, the scale shall not be less than 16 feet to one inch.

2. The average number of persons to be employed in each room shall be clearly shown on the plan.

3. Window and skylight space must be provided in the ratio of not less than one square foot to every fifteen square feet of floor area.

4. (a) The internal height of rooms shall not be less than 15 feet from floor level to the lowest part of roof, provided that, in the case of a

corrugated iron roof which is not covered with tiles, nor has an inner ceiling or lining of non-inflammable material with an air space of 4" between it and the corrugated iron, the minimum height shall be 20 feet.

(b) This byelaw shall only apply to rooms occupied by work people for purposes of manufacture and not in storage godowns, etc.

5. (a) Every room used by work people for purposes of manufacture shall have at least two exits, each of which shall not be less than 7' x 4' in size.

(b) A large number of exits of suitable dimensions must be provided in any room where municipal board, or the Chief Inspector of Factories consider this to be necessary owing to the number of work people employed therein or the class of manufacture carried on.

(c) The doors of all rooms shall be constructed in accordance with section 15 of the Indian Factories Act.

6. Buildings of more than one storey shall have external non-combustible fire escapes, one on either side of the building, and shall be accessible from every room in the building.

7. Wherever an underground drainage system exists, the latrines of the factory shall be of the water flushed type and connected to the drainage system as shall also all drains and sewers in the factory, in accordance with existing municipal board rules.

8. Where underground drainage does not exist, the latrines shall either be connected to an efficient system of septic tanks or shall be provided with receptacles which shall be cleaned, emptied and disinfected at least twice daily.

9. No latrine shall be constructed within 20 feet of the main building or within 50 feet of any well. The floor of and the ground surrounding the latrine or latrines, for a distance of four feet all round shall be constructed of impermeable material and be raised at least six inches above ground level.

10. Every factory building shall be provided suitable and sufficient latrine accommodation, the number of seats in relation to number of persons employed shall comply with the requirements of Rule 25 of the United Provinces Factories (Amended Rules) 1923, and when women are employed, separate latrine clearly marked. "For Women" shall be provided. Provided that this rule shall not apply to any factory which has been exempted by the Chief Inspector of Factories, subject to such conditions as may be imposed.

11. Suitable ventilation shall be provided for all latrines and main drains, and no ventilator outlet shall be in the proximity of any window or opening of the main building.

12. (a) No well shall be constructed, the water from which is to be used for human consumption or humidification, within 50 feet of any latrine, drain or other source liable to cause pollution of the water therein; further all such wells shall be entirely closed in and provided with a trap door opening not exceeding four square feet in size.

(b) A reliable type of pump must be fitted to each covered well, the trap door shall be kept locked and only opened for cleaning or inspection.

(c) The cylinder of the well must be "Pucca" throughout and impervious to water and of a depth not less than the lowest level of the sub-soil water.

Model byelaws for drains, privies and cesspools, etc., under section 298. heading B.

PIPES.

1. All drains for private drainage shall be constructed of stoneware socketed pipes or of C. I. socketed pipes of the following dimensions:—

(a) Stoneware pipes

Length of pipe exclusive of socket.	Thickness of pipe.	Internal diameter of pipe.	Depth of socket.	Width of space for joining materials.
2 feet	Not less than $\frac{1}{16}$ th of the internal diameter of the pipe.	4 inches.	Not less than 2'	$\frac{1}{2}$ inches
2 feet 6 inches		6 do.	2 $\frac{1}{2}$ do.	$\frac{3}{4}$ do.
or 3 feet.		9 do.	2 $\frac{3}{4}$ do.	$\frac{1}{2}$ do.
		12 do.	2 $\frac{1}{2}$ do.	$\frac{1}{2}$ do.

(b) Cast-iron pipes.

Length of pipe exclusive of socket.	Internal diameter of pipe.	Thickness of metal.	Weight of one length of pipe.	Depth of socket.	Space for joining materials.
			Cwt. qr. lb.		
0 feet ..	4 inches	$\frac{3}{8}$ inches	1 1 11	3 inches.	$\frac{1}{2}$ inch.
	6 do.	$\frac{7}{16}$ do.	2 1 14	3 $\frac{1}{2}$ do.	$\frac{3}{4}$ do.
	9 do.	$\frac{17}{32}$ do.	4 2 1	4 do.	$\frac{1}{2}$ do.
	12 do.	$\frac{19}{32}$ do.	6 2 1	4 do.	1 do.

The stoneware pipes, traps, bends, and junctions shall be capable of standing an internal pressure of not less than 20 lbs. per square inch without leaking.

They shall be highly vitrified and salt glazed in a kiln, perfectly smooth, free from fire cracks, bubbles, blisters, and other imperfections. uniform in bore and thickness, the sockets and spigots absolutely square to the length of the pipe, the straight pipes shall be perfectly straight, and the bends formed to a regular radius.

2 Pipes will be rejected which will not admit of a disc $\frac{1}{4}$ of an inch less in diameter than the specified pipe, being passed freely through it

3. The cast-iron pipes, traps, bends and junctions shall be of good tough grey iron from the second melting, smooth inside, true in section and uniform in thickness the straight pipes to be perfectly straight and the bends formed to a regular radius, the metal to be free from air holes

sand holes, or other defects and the whole of the internal and external surfaces thoroughly coated while the pipe is hot with Dr. Angus Smith's solution.

Joint of stoneware drains shall be made with one or two stands of turred gaskin in Portland cement mortar composed of one part best Portland cement and one part sharps and well-pressed home in the socket and finished externally with a fillet.

Joints of cast-iron drains shall be run with molten lead and well caulked.

4. The stoneware or cast-iron pipe drains must be laid at a gradient to be governed by circumstances, but must in all cases be approved by the municipal engineer.

All main and branch drains shall be laid in straight lines with a uniform inclination throughout their length. Inspection chambers shall be provided at each point where the inclination or direction of the drain changes.

All stoneware drains shall be laid in and completely surrounded with 6" thickness of good lime concrete. Cast-iron drain shall be made in 6" thickness of good lime concrete.

Joint holes shall be left at each joint and filled in with concrete after the drains have been inspected and tested by the board's officer.

5. After the drains have been inspected and approved by the municipal engineer or a municipal servant deputed by him, the excavated earth shall be carefully replaced in the trench, care being taken to pack over and round the drains with selected soft material to a depth of 12 inches. The remainder of the earth shall then be filled in 6 inches layers, and each layer well rammed and consolidated.

All inspection chambers shall be built of first-class brickwork in good lime mortar on a foundation of at least 6 inches of good lime concrete. The thickness of brickwork shall in no case be less than 9 inches.

In the case of chambers on stoneware pipe drains the inverts shall be formed of semi-circular glazed stoneware socketed channels with joints made with cement mortar.

The benchings shall be formed of fine Portland cement concrete finished with $\frac{1}{2}$ -inch plaster of Portland cement trowelled to a smooth face.

6. Branch drains shall be built into the walls of the inspection chamber and continued across the benching in half or three-quarter section glazed stoneware bends discharging over the main half pipe channel. The interior of the inspection chamber shall be either (a) first-class glazed brickwork, with the joints raked out $\frac{1}{2}$ inch deep and pointed with Portland cement mortar, or (b) first-class brickwork with the joint raked out $\frac{1}{2}$ inch deep and the whole face pointed with Portland cement mortar.

Each inspection chamber shall be finished as to be perfectly water tight.

Inspection chambers on cast-iron drains where a cast-iron inspection box or junction box with a bolted down cover is provided shall be constructed in a similar manner to those on stoneware drains except that the

benching may be omitted and the interior of the chamber shall be of first-class brickwork with the joints raked out and pointed with Portland cement.

7. Covers for inspection chamber shall be cast-iron, with sealed joints in cast-iron frames, securely bedded on the brickwork of the chamber with Portland cement mortar.

8. All drains, manholes, and inspection chambers, soil pipes and anti-siphonage pipe shall be tested with smoke air, or water or any other method at the discretion of the municipal engineer and shall remain perfectly tight when subjected to a pressure equal to 2 feet head of water over the highest point of the drains or pipes.

PRIVIES AND WATER CLOSETS.

9. The walls of every connected privy or water closet up to a height of at least 12" above the platform shall be constructed of thoroughly well burnt bricks, plastered and not merely lined with cement or, if the engineer so direct of glazed brick, artificial stone or cement.

10. Every connected privy water closet, or urinal situated in a building must have an opening of not less than 3 square feet in area in one of the walls thereof as near the top of the wall as may be practicable and communicating directly with the open air and enclosed by wire-mesh netting.

11. Every connected privy or water closet must, if required by the engineer, be provided with a reserve tank of not less than 30 gallons capacity for one seat, 50 gallons for 2 seats, and 80 gallons for 3 seats. Every such tank shall be of galvanized or black iron of a thickness not less than no. 14B. M. G.

12. Every connected privy or water closet must be provided with a flushing cistern approved by the engineer and of 3 gallons capacity, neither more nor less, connected with the pan by a flush pipe and such flush pipe must not be less than 1½" in diameter.

13. Every privy or water closet shall have a siphon trap with at least 3" water seal, and in every case where two or more water closets or privies are connected to one soil pipe anti-siphonage pipe at least 1½" diameter shall be connected to each trap not more than 12 inches distant from the highest point of the trap. Each branch anti-siphonage pipe shall be connected to a main anti-siphonage pipe of 2 inches internal diameter which shall be carried at least 6 feet above the level of the roof or alternatively shall be connected to the main soil and ventilation pipe at a point higher than the level of the uppermost water closet connection. Anti-siphonage pipe shall be of cast-iron with caulked lead joints or with the permission of the municipal engineer of drawn lead pipe.

Soil pipes shall be of cast-iron at least 3/16 inches thick of the following weights:—

Internal diameter.

Weights.

Weight per 6 ft. length.

4 inches

54 lbs.

5 do.

62 do.

6 do.

81 do.

All soil pipes, bends and branches shall have socket joints run with molten lead and caulked.

Every branch pipe shall be connected to the main pipe with a proper cast junction piece provided with a screw cap 3 inches diameter, so placed as to be accessible for cleaning purposes.

All soil pipes shall be outside the main external walls of the building.

No pipe shall be placed so as to abut on or project over any adjacent building site or land which may be used as a building site.

The water closets or privy pans shall be of glazed porcelain and of such pattern and dimensions as may be approved by the medical officer of health. Each pan shall be provided with a flushing rim and suitable connection for the down pipe from the flush tank. The trap, as before mentioned, must have at least 3" water seal and may be cast in one piece with the pan or if separate it must be either of the same material as the pan or of cast-iron of soil pipe weight and description. The joint between the pan and a cast-iron trap shall be made with Portland cement.

Every soil pipe shall be carried up as a ventilator to a point at least 5 feet above the level of the roof of the building to which it is attached and in addition shall discharge in such a position as not to be likely to cause a nuisance to the occupiers of any premises.

At the head of every main drain and (if required by the municipal engineer) at the head of every branch thereof more than 20 feet in length from the main drain a cast-iron ventilating pipe exactly similar to a soil pipe shall be carried up in the manner prescribed for soil pipes.

On every main drain at a point as near as may be practicable to the sewer an intercepting trap of a pattern approved by the municipal engineer shall be fixed on the drain in a properly-constructed inspection chamber. Such intercepting trap shall have a water seal of at least 3 inches and shall be provided with a cleansing and with an airtight stopper.

All soil and ventilation pipes shall be protected at the head by means of cages formed of tinned copper wire.

14. Every connected privy situated in a building must be separated by a masonry wall from kitchens, habitable rooms in which any person is or is intended to be employed in any manufacture, trade or business.

URINALS.

15. Every connected urinal shall have a proper cistern and appliances for flushing purposes and be provided with an approved soil pipe.

Every connected urinal shall be provided with a siphon trap which must be proof against siphonage.

CISTERNS.

16. Cisterns for flushing, if supplied with $1\frac{1}{2}$ " discharge pipe, shall be placed at the height of at least 4 feet from the pan of the connected privy.

CONNECTION PIPES.

17. All pipe connections for privies, water closets, or urinals shall be laid with the spigot end of each pipe in the direction of the flow of sewage.

CESSPOOLS.

18. Cesspools should be made either of concrete lined cement or of brickwork so lined (the cement in every case being not less than $\frac{1}{2}$ " in thickness) or of any other impervious material approved by the engineer.

VENTILATORS.

19. Except with the special sanction of the health committee previously obtained, every inlet for the admission of pure air to the master trap of any premises shall be at least 5 feet away from a door, window, ventilating, grating or chimney of any building.

AGENCY TO BE EMPLOYED FOR CONSTRUCTION OF DRAINS, PRIVIES, ETC.

20. No connection of any house drain, privy, water closet, or urinal shall be made with municipal sewer, except with the written permission of the engineer and substantially in accordance with the approved plans kept in the office of the board.

The agency, by which the works described in the foregoing byelaws shall be constructed, shall be either the municipal board or a licensed plumber, but no connection shall be made between a communication pipe and the sewer except by the engineer.

21. The fees prescribed for connection are as follows and must be paid in advance :—

	Rs.
(a) For a manhole connection	4
(b) For a brick sewer connection	6
(c) If pit is required	17
(d) Extra fees will be charged to cover special charges, such as the restoration of a paved footpath as the engineer may direct. Additional fee, Re 1 per foot run from termination of work constructed by the owner or occupier to point of connection. This includes the cost of restoring the road surface.	

22. A licence as plumber may be granted by the executive officer to any person who is either himself qualified or who has engaged and always employed a qualified workman and who enters into an agreement to comply with the conditions of the licence. The health committee may prescribe such examination as they may deem necessary for the purpose of satisfying themselves as to the qualifications of such person or workman.

23. A licence for a sanitary plumber shall contain the following conditions :—

- (1) The plumber, in all matters in which he may be employed, shall afford every assistance in his power to the board and all municipal officers in carrying out and enforcing the byelaws and orders for the time being in force.

(2) The plumber shall, in every work in which he may be employed, as far as his employment extends, comply with the byelaws in force at the time and such orders as may be issued by the engineer and are applicable to the circumstances of the case.

(3) In the event of non-compliance with these conditions the executive officer may cancel or suspend the licence for such time as he thinks fit and the plumber shall in such event at once return his licence to the municipal office.

24. Whenever the owner or occupier of any premises desires the board to connect his house drain, privy, water closet, or urinal with the municipal sewer, or to make any addition or alteration to the existing connection, he shall present an application at the municipal office in such form as the board may prescribe and shall comply with the byelaws in force for the time being.

25. Whenever a licensed plumber is employed to connect a house drain, privy, water closet, or urinal with the municipal sewer or any addition or alteration to the existing connection he shall present at the municipal office the printed form of application (which will be supplied by the executive officer) duly filled up and signed by the owner or occupier of the premises requiring such connection, addition, or alteration.

26. The plumber, after the said application has been passed by the engineer, shall apply to the engineer for a road opening order to enable him to lay the communication pipes, if such road opening is required. As soon as the pipe line is completed as far as the inspection chamber and one pipe length, i.e., 2 feet beyond, the licensed plumber shall make two separate applications to the municipal office, one for the connection which must be accompanied by the fee prescribed in byelaw 21 and the other for the inspection of the communication pipes and fittings.

27. If any licensed plumber, acting under road opening order, opens any road and fails to repair any damage so caused to any such road in a proper manner to the satisfaction of the engineer, the road shall be put in proper order at the cost of the said plumber.

UNDER SECTION 299 (1)

In exercise of the powers conferred by section 299 (1) of the Act the board hereby directs that a breach of any of these byelaws shall be punishable with fine, which may extend to Rs. 100. and, when the breach is a continuing one, with a further fine which may extend to Rs. 5 for every day after the first conviction, during which the breach exists.

Model byelaws as to places of public entertainment.

Under section 298 (2) H (m) and J (d).

1. Except with the permission of the _____, and in accordance with such conditions as are imposed under these byelaws a person shall not use any place within municipal limits as a circus, exhibition, theatre, or cinema or for the display of fireworks or for any other such purposes.

2. An application for obtaining permission shall be submitted at least _____ days before the performance shall declare the site and the hours during which the entertainment is to be held and the period for which the applicant is desirous of continuing the entertainment. It shall also

mention the materials of which the building is or is to be constructed, and the number and situation of the exits, and where there is a stage, the materials of which the stage and its furniture are or are to be constructed.

3. The _____, on receiving the application, shall satisfy himself either by personal inspection or by the report of a subordinate official or otherwise as to the safety and suitability of the place for the performance specified, and may, in his discretion, refuse or grant sanction and in granting sanction may impose any reasonable conditions in respect of the use of the place for the purpose in question.

4. In the case of bioscope and cinematograph shows and theatrical and other entertainments in which there is a risk of fire the _____ shall not give permission unless he is satisfied that the building affords sufficient and suitable outlets for the audience and the performers and otherwise than on the condition that the manager keeps a sufficient supply of water near at hand for the extinction of any fire.

5. The _____, in considering whether permission should be granted, in any case shall have regard to the arrangements made or proposed for the proper ventilation of the building and stage.

6. Any permission given or conditions imposed under these byelaws may be withdrawn or varied by the _____ where such withdrawal or variation appears necessary in the interests of the public.

7. Any person applying for permission under these byelaws may appeal to the chairman against any order passed on his application by the _____ within ten days from the date of the passing of the order.

8. A fee of Rs. _____ shall be charged for every permission granted under these byelaws.

Penalty

In exercise of the power conferred by section 299 (1) of the Act the board hereby directs that any breach of the provisions of these byelaws shall be punishable with fine which may extend to Rs. 50, and, when the breach is a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws for regulating importation of meat for sale into the municipality.

Under section 298 F (e).

No person shall introduce, within the municipal limits, for the purpose of sale the flesh (other than cured or preserved meat) of any cattle, sheep, goats, or swine slaughtered outside municipal limits unless it has been inspected and passed by the officer appointed by the board in this behalf. The inspection shall take place at _____ between the hours of _____ and _____

Penalty.

In exercise of the powers conferred by section 299(1) of the Act the board hereby directs that a breach of the provisions of the above byelaw shall be punishable with a fine which may extend to two hundred and fifty rupees.

Model byelaws for regulating brick and lime kilns.*Under section 298 G (a) (vii) and J (d).*

1. A person shall not use any place within municipal limits for burning lime or bricks, unless such place is licensed in that behalf under these byelaws or otherwise than in accordance with the conditions of the licence.

2. A licence shall not be granted though it may be renewed, for the burning of lime at any place within 300 feet of a building used for the storage, for purposes of trade, of petroleum, jute, cloth, cotton, or other inflammable article or for the burning of bricks within 1,000 yards of a building so used.

3. No place shall be licensed under these byelaws unless there is sufficient room therein for the loading or unloading of materials.

4. Every licence granted or renewed under these byelaws shall expire on the 31st day of March next following the date from which it purports to be in force.

5. No licence shall be renewed except on application made on or before the last day of February in any year.

6. Any licence granted under these byelaws may impose such conditions as in the opinion of the licensing officer appear necessary for the safety or convenience of the public or any portion of the public.

7. A fee of Rs. shall be charged for a licence for burning lime and of Rs. for one for burning bricks.

8. Every application for the grant of a licence under these byelaws shall contain full particulars of the situation and boundary of the place for which the licence is required and of the materials for which the licence is required. An application for renewal shall be accompanied by the licence to be renewed.

9. The licensing officer under these byelaws shall be the . . .

Note—This byelaw is not required in municipalities where there is an executive officer. See section 60 of the Act.

10. The licensing officer may cancel or suspend a licence if the licensee breaks any of the conditions imposed under the foregoing byelaws.

11. An appeal shall lie from any order of the licensing officer passed under these byelaws to the health committee, if made within ten days after the passing of the order.

Penalty.

In exercise of the powers conferred by section 299 (1) of the Act, the board hereby directs that a breach of any of the provisions of the byelaws shall be punishable with a fine which may extend to Rs. 10, and, in the event of a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws for the regulation of the preparation of dried meat.*Under section 298 G and J (d)*

1. In these byelaws "dried meat" means the flesh of horned cattle, goat, swine, or sheep dried by exposure to the atmosphere.

2. No person shall use, or suffer to be used any place within municipal limits for the preparation of dried meat, unless a licence has been granted for the same in accordance with the following byelaws.

3. No licence shall be granted for any place within 386 feet of any dwelling house or for any place which is not fully exposed to the air on at least two sides.

4. No licence shall be granted for any place which does not contain the following premises :—

- (1) A room in which the meat is cut into strips and stored before drying. This room shall be constructed with a *pukka* floor and fly-proof doors and windows. The floor shall be so sloped as to be capable of being drained into a drain connecting with a cesspool. The room shall contain one or more platform for the cutting up and storing of the meat, and these platforms must be paved with reinforced concrete or stone, cement-pointed and must slope towards the drain. The walls of the room shall be plastered with lime or cement to a height of 6 feet from the ground.
- (2) An open yard with a *pukka* floor throughout in which the strips of meat are dried. Slabs or platforms of cement, reinforced concrete or other material of smooth and impervious surface must be provided for the drying of the meat. These slabs or platforms must be at least one foot from the ground with intervening passages two feet in width. The yard shall be covered over with wire netting or rope netting.
- (3) In cases where gut-scraping or hide-curing is carried on an open yard with a *pukka* floor of brick-on-edge, cement pointed, or of stone or concrete, sloped and draining into a cesspool. This yard must also be roofed over with wire netting or rope netting.

5. No licence shall be given for any place containing a privy or cesspool.

6. All licences granted under these byelaws shall be subject to the following conditions :—

- (1) The floors, platforms, and the walls of the room shall be washed daily after work has ceased to a height of 6 feet from the ground.
- (2) The platforms in the open yard shall be swept with a cloth before spreading strips of meat on them.
- (3) Strips of meat, when spread for drying, must be covered with clean gauze or muslin.
- (4) Salted strips of meat shall not be left unprotected during rain.
- (5) Mats or dirty baskets shall not be used.
- (6) No person suffering from any dangerous or infectious disease shall take part in the preparation, storage or transport of the meat.
- (7) The walls and ceiling of the room shall be lime-washed every three months.

(8) No part of the premises shall be used for human habitation.

(9) No dogs shall be allowed to enter the premises.

(10) Shreds of meat, refuse, etc., shall be placed in a suitable vessel of non-absorbent material and removed within 24 hours.

(11) No bones shall be allowed to remain within the premises for more than 24 hours, and shall be removed to a godown, set apart for the purpose, constructed at a distance of not less than 100 feet from any dwelling house.

7. The licensing officer may cancel or suspend a licence if the licensee breaks any of the conditions prescribed in the foregoing bye-law.

8. Every licence granted under these byelaws shall be for the period ending on March 31 next following, and any application for the renewal of a licence must be made at least three months before the expiration of the existing licence.

9. A fee of Rs. _____ shall be charged for every licence granted under these byelaws.

10. Every application for a licence under these byelaws shall contain full particulars of the situation and bounds of the place for which the licence is required and of the premises constructed.

11. An appeal shall lie from any order of the licensing officer passed under these byelaws to the health committee (or board) if made within ten days after the passing of the order.

Note—In municipalities where there is no executive officer the following additional byelaw should be made:—

"The _____ shall be the licensing officer for the purpose of these byelaws."

Penalty.

In exercise of the powers conferred by section 299 (1) of the Act, the board hereby directs that any breach of any of the provisions of these byelaws shall be punishable with fine which may extend to Rs. 100 and, if the breach is a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of first conviction during which the offender is proved to have persisted in the offence.

Model byelaws in respect of places used for the preparation and storage of gut.

Under section 298G and J(d).

1. No person shall use any place within the municipality for the preparation or storage of gut unless a licence for the use of the place for such purposes has been granted or otherwise than in accordance with the condition of a licence so granted.

2. _____ shall be the licensing officer for the purposes of these byelaws.

3. Every licence granted under these byelaws shall be subject to the following conditions:—

(a) The licence shall not be operative until the medical officer of health has satisfied himself that the premises are furnished with satisfactory ventilation and drainage and are otherwise suitable for the preparation and storage of gut.

- (b) No portion of the premises shall be used for residential or sleeping purposes, and no room within the same building as the licensed premises shall be used as a living or sleeping room, unless it is separated from the premises by a substantial wall and contains a window or windows opening directly to the sky and of dimensions not less than one tenth of the superficial area of the room.
- (c) No person suffering from any contagious or infectious disease shall be employed on the premises.
- (d) All undried gut received at the premises and not required for immediate use must be kept, until required, in properly constructed and covered vessels of galvanized iron or some other non-absorbent material. These vessels must be kept covered until it is necessary to remove the contents for actual use.
- (e) At the close of every working day every floor or pavement upon the premises shall be thoroughly cleansed, and all fragments of gut or other matter detached in the process of scraping and all garbage, filth or other offensive matter shall be collected and placed in suitable vessels or receptacles to be forthwith removed, with their covers affixed, from the premises. Each such vessel shall be constructed of galvanized iron or of some other non-absorbent material and furnished with a closely fitted cover and shall contain a sufficient quantity of a deodorant solution.
- (f) At the close of every working day every bench, table, tub, vessel, utensil or implement which has been in use during the day shall be thoroughly cleansed with water containing a deodorant.
- (g) At the close of every working day all filth or refuse which has been splashed upon any inside portion of the premises shall be removed by scraping or other effectual means.
- (h) Every vessel or receptacle, when not in use, shall be kept thoroughly clean.
- (i) Within each first ten days of March, June, September, and December the interior of the premises above the floor or pavement shall be thoroughly washed with hot limewash if they have been in use since the last occasion on which they were so washed:

Provided that this bylaw shall not apply to any such part as is covered with impervious material, in which case it shall be sufficient thoroughly to cleanse the same by washing with water.

- (j) The interior of the premises shall not be allowed, by reason of want of repair to the surface thereof, to facilitate the absorption of any liquid filth or refuse or other noxious or injurious matter.

4 The licensing officer may cancel or suspend a licence if the licensee breaks any of the conditions imposed under the foregoing bylaws.

5. Every licence granted under these bylaws shall be for the period ending on March 31 next following, and any application for the

renewal of a licence must be made at least a fortnight before the expiration of the existing licence.

6. A fee of rupee one shall be charged for every licence granted under these byelaws.

7. An appeal shall lie from any order of the licensing officer, refusing a licence to any premises or cancelling or suspending a licence, provided that such appeal is made within ten days of the communication of the order to the applicant.

Penalty.

In exercise of the powers conferred by section 299 (1) of the Act, the board, with the sanction of the Local Government, hereby directs that a breach of byelaw 1 or 4 shall be punishable with fine which may extend to rupees two hundred, and, in the case of a continuing breach, with a further fine which may extend to rupees five for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws prohibiting the residence of prostitutes and the keeping of brothels in specified areas of municipality.

Under section 298 H (c).

1. No public prostitute shall reside within the areas or in the streets specified below :—

<i>Areas.</i>	<i>Streets.</i>
(1)	(1)
(2)	(2)
(3)	(3)

2. No person shall keep a brothel or shall let or otherwise grant the use or occupation of any building to a public prostitute, or for the purpose of keeping a brothel, within the areas or in the streets specified in byelaw no. 1.

NOTE.—Section 298 H (c) only permits byelaws to be made prohibiting, in any specified area or street, the residence of a public prostitute, the keeping of a brothel; it does not authorize byelaws prescribing definite areas within which public prostitutes must reside or prohibiting their residence anywhere else within municipal limits.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that any breach of the provisions of the above byelaws shall be punishable with fine which may extend to five hundred rupees, and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws as to pleasure grounds.

Under section 298 J (a) and (c).

1. In these byelaws—

(a) "Pleasure ground" means any of the following places, viz. :—

(b) Any order, sanction, or permission referred to in these byelaws may be made in respect of one or more pleasure grounds and in favour of the public generally or any class of the public or any body of persons or in favour of one

or more individuals and may apply generally or to a particular occasion or particular occasions.

2. The pleasure ground shall be closed to the public between the hours of p.m. and a.m. except as otherwise ordered or permitted by the chairman.

3. A person shall not enter or quit the pleasure ground otherwise than through a gate, wicket, passage or opening appointed or permitted as the authorized means of entrance or egress.

4. A person shall not remove, deface, or injure any notice board, plate or tablet or any support or fastening or fitting thereof which is set up or maintained by the board in or near any part of the pleasure ground.

5. A person shall not remove, injure, or destroy any part of any wall, railing, hedge or fence in or enclosing the pleasure ground or any parts of any building, structure or erection, or any monument, work of art, ornament or decoration, or any appliance, apparatus, or article used in or for the purpose of, laying out, planting improvement or maintenance of the pleasure ground or in the care, cultivation or protection of any trees, sapling, shrub, plant, and the like in the said ground.

6. A person shall not at any time in any part of the pleasure ground walk or run over or stand or sit or lie upon any part of any flower bed or any shrub, etc., or on any ground in course of preparation or cultivation as a flower bed or for reception or growth of any shrub, etc.

7. No person shall, at any time in any part of the pleasure ground, pluck or injure any bud, blossom, flower or leaf of any tree, sapling, shrub or plant.

8. A person shall not throw or discharge in the pleasure ground any stone or other missile to the damage or danger of any person.

9. A person shall not, without the permission or sanction of the chairman, play any musical instrument or beat any drum or shout or sing in a manner likely to interfere with the enjoyment by other persons of the pleasure ground.

10. A person shall not use obscene or abusive language in the pleasure ground.

11. The pleasure ground shall not, except with the previous sanction of the board (or of the chairman if the board has delegated this power to him), be used for the purpose of playing games or of holding meetings or fairs or celebrating festivals or for any other purpose than that of mere resort by the public.

12. A person shall not, in any part of the pleasure ground, hang, spread or deposit any linen or other fabric for the purpose of drying or bleaching.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that any breach of any provision of these byelaws shall be punishable with a fine which may extend to fifty rupees.

Model byelaws for the appointment of persons residing within the municipality as agents to represent the owners of buildings or lands in the municipality who do not reside in the municipality.

Under section 298 J (f).

1. Every owner of a building or land situated within the municipality who does not reside within the municipality or who is absent therefrom or has been so absent for more than three months shall, if so required to do by the executive officer, appoint in the manner therein-after set forth, a person ordinarily resident within the municipality to be his agent for all the purposes of the United Provinces Municipalities Act, 1916, or any rule or byelaw made thereunder.

2. Every owner who is bound by byelaw 1 to appoint an agent shall intimate to the executive officer in writing the name of such agent, and, when such agent shall have intimated to the executive officer in writing his willingness to serve, the owner shall be deemed to have complied with the preceding byelaw.

3. The board may serve notices or bills upon, or demand payment of its due from, such agent instead of upon or from his principal and the principal shall thereupon become liable as if the notice or bill had been served upon or the demand made from, him personally.

Penalty.

In exercise of the power conferred by section 299(1) of the Act, the board hereby directs that an owner of a building or land failing to appoint an agent in the manner required by byelaws 1 and 2 shall be punishable with fine which may extend to fifty rupees, and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws for storing hides or skins and for tanning.

Under section 298 G(a)(i) and (ii).

1. No person shall use any place within municipal limits for storing hides, horns, or skins or for tanning unless he has been granted a licence in this behalf or otherwise than in accordance with the terms and conditions of a licence so granted.

2. Every licence granted under these byelaws shall contain the condition that the licensee shall connect with the sewer all the drains of his factory or places of business intended for the discharge of foul water or refuse, and no licensee shall allow to be discharged any foul water or refuse of the factory or place of business into the river Ganges or into any other reservoirs of water intended for bathing or drinking.

3. Every licence under these byelaws shall be for the period ending on March 31 next following.

4. For every licence under these byelaws a fee of Re. 1 shall be charged.

5. A licensee shall not cause or suffer any skin or hide which, by reason of decomposition, has become useless for the purpose of leather dressing, to be kept for a longer time than may be necessary in any part of the licensed premises.

6. Every licensee shall, at the close of every working day, cause every floor or pavement upon the licensed premises to be thoroughly swept. He shall, at the same time, cause all filth or refuse deposited or

the floor or pavement to be collected in suitable vessels or receptacles furnished with closely fitting covers and to be forthwith removed therein from the premises.

7. Every licensee shall cause the supply of water in every tank or other receptacle used upon the licensed premises for the washing or soaking of any skin or hide and not being a liming pit to be renewed as often as may be necessary to prevent the omission of noxious or injurious effluvia from the contents of the tank or other receptacles.

He shall cause every such tank to be furnished with a suitable cover and, when not required to be open, to be kept covered.

He shall cause every part of the tank or other receptacle, when emptied, to be thoroughly cleansed and shall cause all filth which has been removed therefrom to be forthwith conveyed from the premises in suitable vessels or receptacles furnished with closely fitting covers.

8. Every licensee shall cause all waste lime which has been taken out of any pit upon the licensed premises to be forthwith deposited in suitable vessels or receptacles or in a properly-constructed cart or carriage, which, when filled or loaded, shall be covered in such a manner as to prevent the emission of noxious or injurious effluvia from the contents thereof, and shall, with all reasonable despatch, be removed from the premises.

9. Every licensee shall cause every beam, table, bench, knife, hammer, or other implement or apparatus used upon the licensed premises for the purpose of unhairing, fleshing, breaking, scrapping, rounding, sending, or stocking any hide, butt or pelt or in any other process of his trade to be cleansed from time to time as often as may be necessary to prevent any accumulation of filth upon the beam, table, bench, knife, hammer, implement, or apparatus.

10. Every licensee shall cause all filth which has been splashed upon any part of the internal surface of any wall of any building upon the licensed premises to be removed by scrapping or by some other effectual means of cleansing at least twice in every year, that is to say, at least once during the periods between the first and twenty-first day of March and the first and twenty-first day of September, respectively. He shall at the same time cause every part of the internal surface above the floor or pavement of the building to be thoroughly washed with hot lime-wash :

Provided always (i) that the foregoing requirements as to lime-washing shall not apply to any part of the internal surface of any building which is painted or covered with impervious material and may be otherwise properly cleansed and (ii) that this byelaw shall not apply to any part of any such building which is used only for storage of dry leather

11. Every licensee shall cause every part of the internal surface of the walls of any building and every floor or pavement upon the licensed premises to be kept at all times in good order and repair so as to prevent the absorption therein of any liquid filth or refuse or any noxious or injurious matter which may be splashed or may fall or be deposited thereon.

12. Every licensee shall cause every part of the interior and exterior of every tub or other vessel or receptacle used upon the licensed premises to hold a solution of the material known as "puer" to be thoroughly cleansed by scrubbing or by some other effectual means once at least in every week.

13. In cases in which the fleshing meat is dried for subsequent sale for the manufacture of glue or jujubes, etc., the drying area should be covered by wire netting to prevent carrion birds from carrying away the material and dropping it in the vicinity of inhabited areas.

NOTE.—This bylaw is suggested because some of the larger tanneries expose the fleshing on roofs and cause a nuisance to the priests of the neighbouring temples on which the carrion birds settle.

Penalty.

In exercise of the powers conferred by section 299(1) of the Act, the board hereby directs that any breach of the provisions of these bylaws shall be punishable with fine which may extend to five hundred rupees; and, when the breach is a continuing breach, with a further fine which may extend to five rupees for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model bylaws for the regulation and inspection of places for the manufacture, preparation, or sale of sweetmeats.

Under section 298F(d) and 1(h).

1. In these bylaws "sweetmeat" means all food-stuff prepared by *halwa*s, *khauncha*calas, and *landurica*'as and includes *moories*, *kachauries*, bread, *samosas*, vegetable curries, and *chat* intended for human consumption.

2. Nothing in these bylaws shall apply to any house or building used for making or storing sweetmeats intended for private consumption only.

3. No shop proper or store room shall be used for residential purposes.

4. No sweetmeats shall be prepared or stored in any building or place which has not been approved of as sanitary and suitable by an officer of the board duly appointed for the purpose.

5. Sweetmeats intended for sale shall not be placed in or on a dirty utensil or exposed for sale without protecting them from flies and dust.

6. All substances used in the preparation of sweetmeats must be free from harmful adulteration and of good quality.

7. No person suffering from any contagious or infectious disease shall be employed in a shop where sweetmeats are made or sold.

8. Water kept for cleaning utensils and for use in the preparation of sweetmeats and for drinking by customers shall be obtained from the municipal pipe supply or from a pure source sanctioned by the Medical Officer of Health. Water thus obtained must be stored in clean vessels provided with covers adequately to protect it from contamination.

9. No cupboard, case, utensil, or other apparatus shall be used in any such place while in a dirty condition or in a condition that fails to secure, so far as is possible, the immunity of all sweetmeats, articles, or

ingredients used in or for the making thereof from contamination by dust, insects, or other injurious things.

10. Every such place shall be adequately lighted and ventilated and shall be whitewashed at least once quarterly.

11. No lamp or other light shall be used in any such place which is likely, by reason of its construction, or condition, to cause smoke or soot.

12. In any such place no vessel shall be used for keeping *achars*, pickles, or other articles containing acids or vegetable matter, unless it is constructed of stone, china, or glass or is enamelled, tinned, or electro-platedware.

13. All such places shall be open during business hours to inspection by the board, and the occupiers thereof shall be bound to comply with all reasonable directions consistent with the purposes of these byelaws issued to them by the board.

Penalty.

In exercise of the powers conferred by section 299(1) of the Act, the board hereby directs that a breach of any of the provisions of these byelaws shall be punishable with fine which may extend to Rs. 50, and, in the event of a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws prescribing the standard weights to be used within the limits of the——municipality, and providing for the inspection of the same, under section 238H(a) of the Municipalities Act (Act II of 1916).

1. No shop-keeper, trader or merchant, excepting druggists, shall use any weights other than the Indian standard weights noted in byelaw no. 3, British standard or metric weights. Any unauthorized weights found in the possession of a shop-keeper, trader, or merchant shall be presumed to be intended to be used or sold as such.

2. No person shall import, manufacture, or sell weights other than Indian standard weights, British standard or metric weights within the limits of the——municipality.

3. All Indian standard weights of one tola or more shall be made of metal, and the following weights shall be deemed standard weights within the limits of the——municipality.

(1) 8 khaskhas	..	..	..	..	= 1 chawal.
(2) 8 chawals	..	..	..	..	= 1 ratti.
(3) 8 rattis	..	..	..	..	= 1 masha.
(4) 3 masbas	..	..	..	..	= 1 timasha.
(5) 6 do.	..	..	..	..	= 1 choh masha.
(6) 12 do.	..	..	..	..	= 1 tola.
(7) 3 tolas	..	..	..	..	= 1 chatak.
(8) 2 chataks	..	..	..	..	= 1 adpai.
(9) 4 do.	..	..	..	..	= 1 pao.
(10) 8 do.	..	..	..	..	= 1 ad-cra.
(11) 16 do.	..	..	..	..	= 1 ecer.
(12) 2 1/2 ecer	..	..	..	..	= 1 dhajra.
(13) 5 do.	..	..	..	..	= 1 panveri.

A specimen of each of the above Indian standard weights, excepting nos. (1) and (2), shall be kept at the Municipal office.

4. Every shop-keeper, trader or merchant who has to use any of the weights referred to in byelaw no. 3, except nos. (1) and (2), shall, before using them, bring them to the Municipal office for being stamped as standard weights, unless they have already been stamped in some other municipality, and shall not use such weights until they have been stamped. A fee, not exceeding half an anna per piece, shall be charged for stamping.

5. Every person using Indian standard weights shall be bound to produce at the Municipal office when called upon by the Executive Officer to do so all or any of the weights used by him for inspection and examination, and if, after such inspection and examination, the weight or weights appear to be unstamped or, if stamped, to have become deficient in weight, the Executive Officer shall have the power to confiscate them and have them destroyed.

6. Any person using any weights within the limits of the—municipality shall be bound to produce any weights in his possession for inspection by any officer of the board specially authorized by the Executive Officer in this behalf.

Penalty.

In exercise of the powers conferred by section 299 (1), the board directs that a breach of any provisions of the above byelaws shall be punishable with a fine which may extend to Rs. 200, and, when the breach is a continuing breach, with a further fine which may extend to Rs. 10 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

Model byelaws for the prevention of mosquito-breeding in the municipalities.

1. No person shall have, keep, maintain, cause or permit in private premises within the limits of the municipality any collection of standing or running water in which mosquitoes breed or are likely to breed unless such collection of water is treated so as effectually to prevent such breedings.

G. O. no. 3165
XI—133 II., dated
November 4, 1930.

2. Any collections of water mentioned under paragraph 1 shall be held to be those contained in ditches, pools, ponds, excavations, holes, depressions, fountains, tanks, shallow wells, cisterns, open cesspools, cesspit, troughs, barrels, chatties or gharas, naunds, kerosine oil tins, tubs, cans, buckets, defective house-roof gutters, bottles and domestic water containers of all descriptions, tanks or flush closets and other similar water containers.

3. The method of dealing with any collection of water specified in paragraph 2 for preventing the breeding of mosquitoes shall be approved by the medical officer of health or other official appointed by the municipal board concerned and may be any one or more of the following.—

(a) Screening with wire gauze netting of at least 14 to 16 meshes to the inch each way, or with any other material which will effectually prevent the ingress and egress of mosquitoes.

(b) Complete emptying every seven days of unscreened containers together with their thorough drying and cleaning before refilling.

- (c) Using a larvicide approved by the medical officer of health or other officer appointed under paragraph 3 above.
 - (d) Covering completely the surface of the water with kerosine, petroleum or a mixture of a heavy mineral oil, kerosine and country castor oil (or other approved larvicide) once every seven days.
 - (e) Cleaning and keeping sufficiently free of vegetable growth and other obstruction and stocking with mosquito destroying fish.
 - (f) Filling or draining to the satisfaction of the medical officer of health or other official appointed by the municipality.
 - (g) Proper disposal by removal or destruction of tin cans, tin boxes, broken or empty bottles and similar articles likely to hold water.
4. The natural presence of mosquito larvae in standing or running water shall be evidence that mosquitoes are breeding there, and failure to prevent such breeding within three days shall be deemed a breach of these byelaws.

5. Should the person or persons responsible for conditions giving rise to the breeding of mosquitoes fail or refuse to take the necessary measures to prevent the same within three days after due notice has been given to them, the medical officer of health or the official appointed by the local authority shall do so, and all necessary cost incurred by him for this purpose shall be recovered from the owner or other person found responsible, as the case may be.

6. For the purpose of enforcing the provisions of these byelaws the medical officer of health or other official duly appointed by the municipality acting under their authority may at all reasonable times enter in and upon any premises within his jurisdiction, and any person or persons charged with any of the duties imposed by this byelaw failing within the time specified by these byelaws or within the time stated in the notice of the medical officer of health, as the case may be, to perform such duties or to carry out the necessary measures to the satisfaction of the medical officer of health shall be deemed guilty of a breach of these byelaws.

Penalty.

In exercise of the power conferred by section 299(1) of the Municipalities Act, the board hereby directs that a breach of any of the provisions of these byelaws shall be punishable with a fine which may extend to Rs. 20, and, in the event of a continuing breach, with a further fine which may extend to Rs. 5 for every day after the date of the first conviction during which the offender is proved to have persisted in the offence.

CHAPTER III.

REGULATIONS.

See sections 297 and 301 and notes thereunder. See also G. O. no. 1328/XI—5-II., dated June 19, 1916.

Regulations to be made by boards under section 297(1) of the Act.

N.B.—*Regulations under clauses (a) to (d) must be made by means of a special resolution, but do not require any outside sanction. Regulations under clauses (e) to (m) however require, under section 301 (1), confirmation of the Local Government in the case of cities and of the Commissioner in other cases. No previous publication is required for regulations.*

Under clause (a).

Time of meetings.

1. A meeting shall be held on the () day of each month, at () unless it is a holiday, in which case it shall be held on the next working day at the same hour.

Under clause (b).

Manner of convening meetings and of giving notice thereof.

2. (1) Not less than three days before a meeting a notice to attend the meeting, signed by the secretary, or, in his absence, by the chairman or a vice-chairman, shall be circulated to each member of the board.

(2) A notice to attend a meeting shall specify every motion or proposition to be brought forward at the meeting along with, in the case referred to in sub-section (6) of section 91 of the Act, the further particulars required by that sub-section and shall state generally any other business to be transacted thereat.

3. Every notice to attend a meeting shall state the place, the day and the hour of meeting

4. So far as circumstances admit, the secretary shall, as soon as may be before a meeting, circulate to the members such correspondence relating to any business to be transacted at the meeting, as the chairman may consider it desirable that they should have an opportunity of perusing before they meet.

Under clause (c).

Conduct of proceedings at meetings and the adjournments of meetings.

5. Any member who desires to bring forward at any time any motion or proposition shall give notice of his intention to do so at the previous meeting, or shall, at least one week before the meeting, inform the chairman in writing of such intention.

✓ 6. Any member may submit a point or order to the chairman; but there shall be no discussion on any such point, unless the chairman thinks fit to ask members present for their opinion thereon.

7. Every motion or amendment shall be presented, or taken down, in writing.

8. The chairman may require that any motion or amendment proposed shall be seconded before it is discussed.

9. In proposing or discussing any question each member shall speak from his place and address the chairman.

10. No member, except the proposer, in reply shall, without the permission of the chairman, speak twice on any motion or amendment.

✓ 11. All questions from one member to another, relating to the business of the meeting, shall be put through the chairman.

12. The course of business shall, unless the chairman regulate it otherwise, be ordered as follows:—

(1) The minutes of the last meeting shall be read.

(2) If the meeting be the first held in the month the accounts of the past month shall be presented for the consideration and orders of the board.

(3) Communications from the Local Government and officers of that Government shall be read.

(4) Reports of committees and members shall be taken into consideration and orders, where necessary, passed.

NOTE.—The words "where necessary" are inserted as committees may be given final powers and no orders of the board may be required.

(5) Motions and propositions of which notice has been given in the manner prescribed by regulation 2(2) shall be discussed and voted upon.

(6) Notice shall be given of any motion or proposition which is proposed to bring forward at the next meeting.

(7) Appeals from orders of committees, officers, etc., shall be disposed of.

(8) Etc.

13. Notwithstanding anything contained in regulation 12 the chairman shall have the power to bring forward any motion or proposition not specified, or business not stated, in the notice given under regulation 2 and which is so urgent that its transaction at the meeting is considered necessary by the majority of the members present.

✓ 14. (1) Unless a poll is demanded by any member present at a meeting a declaration made at the meeting by the chairman that a resolution has been passed shall be sufficient warrant for the making of an entry to that effect in the minute book kept under section 94(1) of the Act.

(2) If a poll is demanded by any member present it shall be taken by show of hands; and the result of such poll shall be deemed to be the resolution of the board at the meeting.

✓ 15. At an adjourned meeting no business shall be transacted other than the business left unfinished at the meeting from which adjournment took place, but nothing in this regulation shall be deemed to prevent an adjourned meeting taking place on the same day as any other meeting.

Asking of questions.

Every member of the board shall have the right of interpellation which may be exercised subject to the following conditions and restrictions:—

✓ (1) Every member who desires to put any question concerning the affairs of the board shall send his question or questions in writing to the secretary of the board at least a week before the next ordinary meeting of the board.

✓ (2) The questions so received shall be numbered serially by the secretary in the order of their date of receipt and shall be inserted in the agenda of the meeting in the order of their serial number.

✓ (3) On the receipt of the questions the secretary shall place them before the chairman, and the chairman may direct any officer of the board or the chairman of any committee to prepare answers to the questions received.

✓ (4) Questions must not be argumentative or hypothetical or defamatory of any person or section of the community.

(5) The chairman may disallow any question which does not conform to regulation 4 above, and in any such case the questions shall not be entered in the minutes.

✓ (6) At the next meeting of the board the chairman, or, with his permission, the secretary, or any officer of the board with whose department the question may directly be concerned or the chairman of any committee shall read answers to the questions duly received before the meeting.

✓ (7) The questions and answers thereto shall form part of the proceedings of the meeting and shall be published along with proceedings unless the board otherwise directs in any particular case.

✓ (8) The member putting the question may withdraw the same at any time before the answer is read at the meeting; but in any such case the question shall be expunged from the minutes.

✓ (9) If the member who has given due notice of any question has not withdrawn the question before the meeting is held, but is not present at the meeting, the chairman may allow the question to be put by any other member present, and the answer to the same to be read.

Under clause (d).

Establishment of committees.

16. There shall be four committees of the board, to be called, respectively, the committee of finance, the committee of public works, the committee of public health, and the committee for octroi.

17. There shall be () members of each committee and, so far as may be, one member for each ward shall be a member of each committee.

18. Any person may be member of one or more of the committees.

NOTE.—The word "person" is used as under section 105 of the Act. Persons other than members of the board may be elected as members of committees.

19. The members of each committee shall be appointed in the month of April in each year to hold office, subject to the provisions of clause (c) of sub-section (1) of section 104, for one year or until fresh members are appointed in the following April, whichever period is the shorter.

20. If, when a meeting is held, the chairman is absent, the members present shall elect one of their number to be chairman of the meeting.

21. Minutes of the proceedings of every meeting of a committee shall be laid before the board for information, or for such orders as the board may see fit to pass in accordance with the regulations made under clause (g).

NOTE.—For the meaning of the words "for information . . . clause (g)" see note on regulation 12(4) above and also notes on regulations under clause (g).

Under clause (e).

G. O. no. 1328/
XI—5-H., dated
June 19, 1916.

NOTE.—Regulation under clause (e) may only be made by the boards of municipalities where there is to be an executive officer. Schedule II contains a list of powers conferred upon the executive officer and states in what cases an appeal may lie against the orders issued in exercise of those powers; but a board is empowered under this clause, read with section 61 (1) (c), to make a regulation declaring that an appeal shall not lie from orders or classes of orders specified in such regulation. Where boards have made byelaws prescribing in detail the manner in which powers conferred by particular sections upon the executive officer are to be exercised they may find this power useful for the purpose of preventing or reducing the number of appeals made against orders which are issued in accordance with such byelaws. The draft regulation is intended to provide both for cases where the board desires that no appeal shall lie from any order issued by the executive officer under a particular section and also for cases where it is intended that an appeal shall not lie from particular classes of orders under a section.

Limitation of appeals.

Notwithstanding the entry shown in the third column of schedule II against the sections mentioned below no appeal shall lie from any of the orders mentioned below where issued by an executive officer.

Sections.

186. Any order.

191(2).—An order requiring, etc.

Under clause (f).

G. O. no. 1328/
XI—5-H., dated
June 19, 1916.

NOTE.—Regulations may be made under clause (f), increasing the powers conferred by sections 75 and 76 upon the chairman or the executive officer over the staff. These sections and section 74 prescribe the maximum and minimum limits of salaries of the post to which the board, the chairman, and the executive officer, respectively, are empowered to appoint or the incumbents of which they are respectively empowered to punish or dismiss. The circumstances of municipalities vary so greatly, and in particular the variations in rates of pay in different towns are so great that the limits fixed in these sections are likely to have very different results in different municipalities. In particular in the larger municipalities, where the rates of pay are likely to be higher than in the smaller municipalities, the adherence to these limits would result in the chairman or the executive officer of the larger towns having no control over the appointment, punishment, or dismissal of members of the staff whose appointment, punishment, or dismissal would, in the smaller municipalities, be entirely in the hands of the chairman or the executive officer. In order to enable such inequalities to be removed boards may under this clause make regulations raising the limits fixed in the Act. The draft regulations are framed so as to suit the circumstances of different municipalities, viz.—

- (1) for municipalities other than cities where there is an executive officer;
- (2) for cities where there is an executive officer;
- (3) for municipalities other than cities where there is no executive officer; and
- (4) for cities where there is no executive officer.

Increasing power of chairman or executive officer over staff.

(For municipalities other than cities where there is an executive officer.)

In section 74 and in clause (b) of sub-section (1) of sections 75 and 76 the figure "fifty" is hereby increased to the figure _____ in clause (a) of sub-section (1) of section 75 the figures "twenty" to the figure _____, and in clause (a) of sub-section (1) of section 76 the figure "ten" to the figure _____.

NOTE.—For cities where there is an executive officer the above regulation may be employed with the substitution of the figures "twenty-five," "thirty" and "fifteen" for the figures "fifty," "twenty" and "ten," respectively.

(For municipalities other than cities where there is no executive officer.)

In section 74, sub-section (2) of section 75 and clause (b) of sub-section (2) of section 76 the figure "fifty" shall be increased to the figure _____, and in clauses (a) and (b) of sub-section (2) of section 76 the figure "ten" to the figure _____.

NOTE.—For cities where there is no executive officer the last regulation may be employed with the substitution of the figures "seventy-five" and "fifteen" for the figures "fifty" and "ten," respectively.

Under clause (g).

NOTE.—In making regulations under clause (g) boards should carefully study the provisions of sections 50, 51, 53, 60, 61, 62, 111, and 112 of the Act. Where there is an executive officer many of the executive powers are vested in him, and under the provisions of sub-section (3) of section 60 all servants of the board are, save as provided in section 73, subordinate to him; while in all municipalities it is the duty of the chairman under section 51(b) of the Act "to watch over the financial and superintend the executive administration of the board, and bring to the notice of the board any defect therein." Any rules made under the Act of 1900 which define the duties of committees should, therefore, be amended by deleting such provisions as imply that the committees are responsible for the carrying out of the executive work, so as to show more clearly that while the committees have full power to inspect and check the work of the different departments, this does not relieve the chairman, the executive officer, the secretary, the engineer, the medical officer of health, and the other heads of departments of their responsibility for the working of the departments of which they are in charge. The only committee to which these remarks do not apply is the education committee as to which see section 73 and note thereunder.

G. O. no. 1328
XI—5-H., dated
June 19, 1916.

Committees under Act I of 1900 were not empowered to pass final orders, as the proceeding of every committee had to be submitted to the board for orders. The result was that, where the provisions of the law were strictly adhered to, the usefulness of committees was greatly restricted and the powers that they were given were mainly of a general and advisory nature. The necessity of awaiting the orders of the collective board before action could be taken in accordance with the decision of the committee was also the cause of very considerable delay in carrying out the executive work of a board. It is, however, possible under the present Act to give a committee definite powers, and thus to secure the more prompt and businesslike disposal of current works. The arrangements that may be made for the distribution of works are more fully explained in the following paragraphs.

2. Under the Act the only powers that may be directly exercised by a collective board are those specified in schedule I: all other powers of the board (with the exception in municipalities where there is an executive officer, of the powers vested by section 60 in the executive officer) will vest in the chairman, unless the board delegates such powers by a regulation under clause (g). As the chairman may only delegate powers that vest in him to a vice chairman under section 53 of the Act [except as regards the powers mentioned in section 50(a), which he may delegate to any servant of the board under section 53A of the Act, as amended by Act II of 1919] it is necessary that the board should decide which of these powers cannot or should not be exercised by the chairman or vice-chairman and to what persons or committees those powers should be delegated. Such delegation may only be made to a committee constituted by regulation under clause (d) or to the chairman of such committee or to the executive officer, or where there is no executive officer, to any other servant of the board. In making this delegation the board may, under the provisions of section 112(3), require that all or any orders made in pursuance of such delegation shall be subject to the right of appeal

to, or revision by, the board within a specified period. Suggestions are made in the following paragraph as to the delegation of these powers.

It appears most convenient to deal first with the residuary powers that, unless delegated, vest in the chairman in municipalities where there is an executive officer.

It is suggested, with reference to section 96 (2) of the Act, that the power to sanction contracts for which budget provision exists and which do not exceed Rs. 1,000 in value in the case of a city and Rs. 250 in any other case, should be delegated to each of the committees of the board with respect to contracts falling within their respective departments. It is also necessary that power should be delegated to the executive officer or, in municipalities where there is no executive officer, to the chairman or secretary to sanction contracts for which hodge-podge provision exists to an amount not exceeding, say Rs. 100, in order to enable them to make petty purchases and to carry out petty works. With reference also to section 97(2) (b) the power to execute such contracts should be delegated to the committees or officers aforesaid.

3. There have been many complaints regarding the delay in the disposal of building applications. The delay has in many cases been due to the provisions of the rules made under Act I of 1900 which required the proceedings of a committee to be confirmed by the board before orders could issue. It is therefore suggested that no confirmation of the board should be required to orders passed under section 180 of the Act, except in cases where compensation would be payable under section 183. Where a board has made detailed byelaws regulating the erection, re-erection, etc., of buildings the power to sanction absolutely building applications might well be delegated to the executive officer, or, where there is no executive officer, to the chairman of the board or the chairman of the Public Works Committee, or to a servant of the board. Where detailed byelaws have not been made, the delegation might be made to the Public Works Committee, if that committee is prepared to meet often enough to ensure early orders being passed on building applications. The power to sanction a building application, subject to written directions of the nature specified in clause (a) of sub-section (1) of section 180, might be delegated finally to the Public Works Committee, or, in cases where the directions are merely directions to comply with the byelaws made by the board under sub-head (h) of heading A of section 293, the power might be delegated to the executive officer, or, where there is no executive officer, to the chairman of the board or of the Public Works Committee. The power to sanction a building application subject to written directions of the nature specified in clause (b) of sub-section (1) of section 180, or in clause (a) of section 183 should be delegated to the Public Works Committee, with a provision, if necessary, allowing a right of appeal to, or a revision by, the board, within a specified period. Similarly, the power to refuse sanction on the ground that the proposed work does not comply with the byelaws of the board made under sub-head (h) of heading A of section 293 might be delegated to the executive officer, or, where there is no executive officer, to the chairman of the board or of the Public Works Committee. In municipalities where no byelaws have been made the power to refuse sanction in all cases and, in municipalities where byelaws have been made, the power to refuse sanction on the grounds mentioned in clauses (a) and (c) of section 183, should be delegated to the Public Works Committee, with a provision in both cases that orders of the nature specified in clauses (a) and (c) of section 183 should be subject to the right of appeal to, or revision by, the board within a specified period. The period within which an appeal may lie should be the same as that fixed by section 61 (2) (viz., within 10 days of the communication of the orders), and the power of the board to revise the order should be restricted to a period of one month (i.e., the period within which a meeting of the board is bound to be held).

The power of sanction to streets under section 205 might be delegated to the Public Works Committee and the power to take action under section 205 might be delegated either to the same committee or to the executive officer or might be left to the chairman.

The powers under section 212 with regard to requiring the paving, draining, etc., of private streets might be delegated to the Public Works or Health Committee with a provision (if considered necessary) that an appeal lies to the board if made within 10 days of the communication of the order.

The power to require the alteration or demolition of a building under sub-section (6) of section 222 should be delegated to the Public Works Committee with a provision allowing an appeal to the board, and also giving the board power to revise the order as in the case of the regulation which it is suggested should be made with reference to building applications where orders have been passed involving the payment of compensation.

4. The next set of powers to be considered are those mentioned in schedule I which may be delegated and which, if not delegated, can be exercised only by the collective board. In this case delegation may be made to the chairman of the board in addition to the persons and committees mentioned in paragraph 2.

The power conferred by section 61 to hear appeals from orders of the executive officer should obviously be delegated to the committees concerned. The orders passed by such committees on appeals should be final as, in cases where a second appeal appears necessary, sufficient provision is made in section 318 of the Act for an appeal to the Commissioner or the District Magistrate. Unless boards delegate the power to hear appeals to committees, they are likely to be overwhelmed with an enormous mass of petty work which would prevent them from giving sufficient attention to the other important duties enumerated in schedule I. Again, it is necessary that these appeals should be promptly disposed of if the current work of the board is to be carried on in a businesslike manner and this cannot be done if appeals are in all cases to lie to the collective board which meets at considerable intervals. Moreover, the whole of the members are unlikely to have sufficient information of the details of each case to justify them in voting one way or the other. The power to hear appeals against an order directing the alteration or demolition of a building under section 186, or against an order for the removal of inflammable roofs, etc., under section 257(2), or an order under section 263 requiring the enclosing or repairing of a tank might be delegated to the Public Works Committee. The power to hear appeals against orders issued under sections 191(2), 192(1), 193 and 194 with regard to drains or issued under sections 225(2) and 227 with regard to wells, latrines, etc., or under section 245(1) regarding offensive trades or under section 267 regarding drains, latrines, etc., or under section 268, requiring the cleaning, repairing, etc., of wells might be delegated to the Health Committee. Appeals against orders under sections 209 and 211 regarding projections over drains and streets or under section 236, for the removal of unauthorized buildings over drains or under section 261 requiring unoccupied buildings, etc., to be enclosed, or under section 278, regarding buildings unfit for human habitation should go either to the Public Health or Public Works Committee.

The power conferred by section 71 to appoint, punish or dismiss servants on a monthly salary exceeding Rs. 50 or in a city Rs. 75 or other minimum specified by regulation under clause (f) might be delegated either to the committees dealing with the respective departments to which the servants belong or to a small committee consisting of the chairman and the vice-chairman and (if necessary) the chairman of all committees. This appears a more suitable arrangement than having questions relating to the personnel of the establishment debated at meetings of the full board.

The power under section 76 (2) (b) to hear appeals from orders of a chairman punishing or dismissing the staff might also be delegated to such a committee in municipalities in which there is no executive officer.

The power conferred by section 97(3) (b) to authorize the engineer to execute a contract might be delegated to the Public Works Committee.

The power of the board under section 114 (1) of the Act to cause an assessment list to be prepared might be delegated to the committee that deals with taxation; and the power under sub-section (2) of the same section to appoint persons to make the assessment list might also be so delegated, unless it is considered advisable that the board should itself retain this power. The power under section 143(3) to hear and decide objections to assessments might be conferred upon the same committee. The power conferred by section 147(1) to amend an assessment list should be delegated to the same committee, unless the board has delegated the power under section 143(3) to an officer of Government or the board by a resolution.

The power conferred by section 197(2) to pass orders on an application for the exclusion of a house from a notice under section 196(a) regarding house scavenging might be delegated to the Health Committee.

The three draft regulations as to delegation of powers are intended for the cases where (1) no appeal is to lie from the orders passed in exercise of a delegated power, (2) an appeal lies if made within a specified time, but no power of revision by the board is reserved, and (3) an appeal lies and a power of revision is reserved.

5. All the powers mentioned in schedule II and in clauses (a), (b) and (c) of sub-section (1) of section 60 will in municipalities where there is no executive officer, rest in the chairman, unless they are delegated by the board. Boards which are to have no executive officer should therefore consider which of these powers should be delegated and which can be left with the chairman and vice-chairman. Delegation, where necessary, should be made to individual members of the staff, as there are few powers entered in the schedule which can usefully be exercised by a committee. In framing their proposals boards are recommended to follow generally the provisions in schedule II as to the cases in which an appeal should or should not lie and the suggestions made in paragraph 4 above as to the committees or persons to be empowered to hear such appeals.

6. There are certain powers conferred upon the executive officer by certain sections of the Act which ought to be delegated to members of the staff in municipalities where there is no executive officer. For example, section 186 of the Act refers to "a person empowered by regulation to receive payments." Under section 60(1) (c) the executive officer is given power "to receive, recover, and credit to the municipal fund any sum due or tendered to the board," and he will, of course, delegate his power under section 62 to the various members of the staff. Where there is no executive officer it appears advisable to specify by regulation the officers who are authorized to receive municipal dues, other than dues for the collection of which special rules are made specifying the persons authorized to collect them, as for example, the rules relating to octroi or licences, or *tehbazari*, pounds, etc. The secretary will probably in most cases be designated as the person to collect miscellaneous dues not provided for otherwise, and in such cases he might also be designated by regulation as the person under section 169(1)(b) to whom objections may be made regarding bills by persons to whom bills have been sent.

Again, under section 169(2) the power to issue a distress warrant is vested in the chairman and in the executive officer "or such officer as the board by regulation may appoint in this behalf." Where there is to be no executive officer the board should, by regulation, delegate this power to a specified member of the staff.

Duties of committees.

1. The duties of the committee of finance shall be as follows :—

- (1) to prepare the annual estimates of income and expenditure;
- (2) to allot funds within the sanctioned budget estimates for expenditure under the various heads;
- (3) to satisfy itself that no expenditure has been, or is being, incurred except under proper sanction and in accordance with the budget estimates and allotments;
- (4) to examine the monthly accounts before presentation to the board;
- (5) to inspect the work of the collecting establishment other than the octroi establishment, and to check their accounts;
- (6) to see that the provisions of sections 96 to 98 of the Act as contracts are duly carried out;
- (7) to see that the stock books and store accounts for all departments and the registers of tools and plant are maintained, and that all municipal stock and property is periodically verified in the manner prescribed by the rules in the Municipal Account Code;
- (8) to advise the board generally on all such matters connected with finance as may from time to time be referred to it;
- (9) to exercise the powers, perform the duties, and discharge the functions of the board under section of the Act.

2. The duties of the committee of public works shall be as follows :—

- (1) to consider and frame proposals from the expenditure of all allotments for public works;
- (2) to call for estimates for the same from the engineer, overseer or the public works superintendent, and to examine them and to make recommendations as to the order in which such works should be carried out;

- (3) to see that the measurement books are properly maintained, and to report generally on works going on and work done;
 - (4) to examine and check the completion certificates for public works;
 - (5) to examine bills;
 - (6) to allot such funds as may from time to time be placed at its disposal for such works as have been approved by the board;
 - (7) to call for tenders for contracts for the execution of all public works which are to be given out on contract, and to advise as to the security to be taken on the acceptance of a tender;
 - (8) to maintain a schedule of rates and to revise it periodically;
 - (9) to see that detailed plans and estimates for every work, other than a petty work, the probable cost of which is less than Rs. 20, are prepared and previously sanctioned by the proper authority;
 - (10) to see that works sanctioned are started and executed according to the detailed plans and estimates; and, where they are given out on contract, according to the conditions, of the contract deed and to advise as to the penalty to be exacted from the contractor for any breach of these conditions;
 - (11) to see that the stock books and the registers of tools and plant, etc., are kept up, and that the stock and property of the Public Works department are periodically verified;
 - (12) to satisfy itself that the watering and lighting arrangements are efficiently carried out;
 - (13) to advise the board generally in all matters connected with public works;
 - (14) to exercise the powers, perform the duties, and discharge the functions of the board under sections of the Act.
3. The duties of the committee of public health shall be—
- (1) to see that all rules, byelaws, and others relating to conservancy are observed, and that the servants employed by the board for the purposes of conservancy discharge their duties regularly and satisfactorily;
 - (2) to report from time to time upon the sufficiency (or the excess) of the conservancy staff, and to see that the sanctioned establishment is not exceeded without special orders;
 - (3) to advise the committee of finance as to the quantity and description of stores required for the due carrying out of the operations of the conservancy department;
 - (4) to inspect and report on the state of—
 - (a) public wells,

- (b) dalaos,
 - (c) latrines,
 - (d) conservancy carts and apparatus generally,
 - (e) etc.;
 - (5) to check the registration of the birth and death statistics;
 - (6) to watch the working of the Vaccination Act, and to check the returns and work of the vaccinators;
 - (7) to advise the board generally on all matters connected with sanitation, conservancy, and public health;
 - (8) to exercise the powers, perform the duties, and discharge the function of the board under sections of the Act.
4. The duties of the committee for octroi shall be—
- (1) to periodically visit and inspect the various barriers and to check the muharrirs' accounts;
 - (2) to see that copies of the octroi schedule of current prices are duly exhibited at the barriers and at the head octroi office;
 - (3) to see generally that the collecting staff are duly observing the rules in the Municipal Account Code regarding the collection and assessment of octroi;
 - (4) to see that the arrangements to prevent smuggling, or evasion of payments of octroi are sufficient;
 - (5) to see that the refund rules are carefully worked, and that every possible facility is provided for the claiming and the payment of refunds;
 - (6) to watch the figures of exports, refunds, and incidences of consumption, to see that through trade is not being taxed or hampered, and, if necessary, to advise the board as to the steps required to be taken to remove any restriction upon through trade;
 - (7) to see that adequate provisions are made for bonding goods while in transit to the municipality;
 - (8) to inspect the work of the head octroi office, and see that the octroi statements are regularly and correctly prepared;
 - (9) to exercise the powers, perform the duties, and discharge the functions of the board under sections of the Act.

Delegation of powers.

- 1. The powers conferred by section are delegated to
 - 2. The powers conferred by section are delegated to
- Provided that an appeal shall lie from any order passed by the under this section to the ^{board} ~~committee~~ if filed within ten days

of the communication of the order or of the date on which the order is, under the provisions of the Act, deemed to have been communicated.

3. The powers conferred by section are delegated to

Provided that an appeal shall lie from any order under this section requiring
if filed within ten days of the communication of the order, of the date on which the order is, under the provisions of the Act, deemed to have been communicated :

Provided also that any such order may be revised by the board within one month of the date of the passing of the order.

Under clause (h).

NOTE.—Regulations may be made under clause (h) to regulate the amount of the absentee or other allowances to servants employed by the board. "Allowances" in this clause do not include compassionate allowances which are dealt with in clause (k). The grant of leave allowances is at present regulated by the rule issued with notification no. 1906/XI—G-II., dated July 5, 1916 (at page 316 of this Manual). It is suggested that boards should adopt the draft regulation I which embodies the same provisions regarding absentee and acting allowances.

Regulating absentee and other allowances.

1. Absentee and acting allowances drawn by the servants of the board shall be regulated by the rules applying to uncovenanted officers under the Government Fundamental Rules.

2. Travelling allowances drawn by servants of the board shall not exceed the amount admissible to officers of Government of a similar standing.

Under clause (i).

Security from employees.

1. "Security" in these regulations includes cash, Government paper or other stock or a bond hypothecating property.

2. Security shall be furnished by the servants mentioned below to the satisfaction of the chairman
executive officer and to the amount respectively entered against their names :—

Designation of servant.

3. Every servant affected by the preceding regulation shall be bound to execute a bond in one or other of the forms appended to these regulations.

4. The executive officer
secretary shall be responsible for seeing that due security is given by the servants mentioned in regulation 2 and shall, before April 1 in each year, make sure that all sureties are solvent and, if necessary, call for fresh security.

5. Every servant bound to furnish security under these regulations shall forthwith give notice to the executive officer
secretary of the death of any one of his sureties, in order that arrangements may be made without delay for taking fresh security.

6. Any servant failing to furnish the security required by these regulations for more than one month, after he has been called upon to do so, shall be liable to forfeit his appointment.

7. Securities shall be kept in _____ in a strong box the keys of which shall remain with _____

SECURITY BOND.

WHEREAS the municipal board of _____

_____ has agreed to appoint

me	{	son _____ resident of _____	{ (the preamble should be varied according as the bond is for A, personal security B, personal security with sureties, or C, sureties only).
A. B.			
A. B.			

the district of _____ to be a _____

in the _____ department.

on {	my giving security	{	for the faithful and diligent performance of	{	my duties	{	as _____
	our giving security				his duties		
	our becoming sureties				his duties		

[A, B, and C are alternative clauses, one of which should be used according to the circumstances.]

A. Be it known that I (A, B,) am held and firmly bound to the said municipal board in the sum of rupees _____ to be paid to the said municipal board, for which payment I bind myself and my heirs, executors and administrators firmly by these presents and to further secure which payment I hereby (mortgage or assign by way of mortgage) unto the said municipal board as set out in the schedule hereto attached

Or B Be it known that we (A, B, C, D, and E, F) are held and firmly bound to the said municipal board in the sum of rupees _____ to be paid to the said municipal board, for which payment we bind ourselves jointly and severally and our heirs, executors and administrators firmly by these presents and to further secure which payment we hereby (mortgage or assign by way of mortgage) unto the said municipal board as set out in the schedule hereto attached.

Or C Be it known that we (C, D, and E, F) are held and firmly bound to the said municipal board in the sum of rupees _____ to be paid to the said municipal board, for which payment we bind ourselves jointly and severally and our heirs, executors and administrators firmly by these presents and to further secure which payment we hereby (mortgage or assign by way of mortgage) unto the said municipal board as set out in the schedule hereto attached.

The condition of the above written bond is such that if	{	I	{	shall faithfully and diligently perform	{	my	{	duties as a _____ and
		A. B.				his		
		A. B.				his		

shall from time to time and at all times when required so to do account for, render and deliver to the said municipal board or as may be directed by the said municipal board all moneys, securities for money and property whatsoever for or with

which	{	I	{	may be accountable or chargeable or which	{	I	{	may receive or be entrusted with and shall not embezzle,
		A. B.				A. B.		
		A. B.				A. B.		

withhold, destroy or in anywise injure any such money, securities for money and property as aforesaid then the above written bond shall be void, otherwise it shall remain in full force.

Provided always that if the said (obligor) shall at any time or from time to time be transferred to any other municipal board or boards within the said district of

then and in that case these presents shall be read and construed as if instead of "the municipal board of _____" the name of such municipal board within the district of _____ under which the said (obligor) may be at any time serving were therein written and the condition of the above written bond shall apply in the case of any such municipal board within the district of _____.

And so that any forgiveness or forbearance on the part of the said municipal board towards A B in respect of the failure to perform his duties used where there are no or otherwise comply with the condition of this bond shall not in any wise exonerate the said _____ or either of them or their heirs, executors or administrators or the property hereby mortgaged from liability under the above written bond.

SCHEDULE.

Signed by the abovesigned _____ [Two witnesses are required.]
in the presence of _____

- Notes.—(1) Where immovable property is mortgaged the bond must be registered
(2) Where the name of the office to be held by the employé is mentioned in the bond, the bond will hold good only in respect of that office. If the employé is likely to serve in more than one capacity either on promotion or otherwise, the form will require alteration
(3) When there is only one surety, the wording of the bond in case C will need alteration

Under clause (j).

NOTE.—The grant of leave to servants of a board and of acting allowance to their substitutes is controlled by the rule quoted at page 316 of the Manual. The draft regulation proposed merely provides that these matters shall be regulated by the rules in the Fundamental Rules applying to uncovenanted officers. Boards that desire to make detailed regulations in these matters may do so, but such regulations may not allow the grant of leave or acting allowances in excess of what would be admissible under Fundamental Rules if the service were service under Government.

Leave and leave allowances.

The grant of leave to servants of the board, and the amount of remuneration to be paid to the persons, if any, appointed to act for them whilst on leave shall be regulated by the rules applying to uncovenanted officers under the Government Fundamental Rules.

Under clause (k).

NOTE.—The regulations below deal merely with the period of service of servants of the board. In this connection see the rule made by Government at pages 316 and 317 of this Manual.

It does not appear necessary that boards should frame regulations governing the other matters referred to in this clause, viz., the granting of gratuities and compassionate allowances, as these matters are practically governed by the provisions of sections 79 and 80 of the Act.

Retention and retirement of employees.

1. On or before September 1 in each year a list shall be prepared in the appended form of all employés in the service of the board whose age on April 1 next following will exceed 60 years.
2. The list shall be considered by the board at a meeting and definite orders shall be passed by the board as to the retention or retirement of every employé mentioned therein.
3. Except for special reasons, to be recorded in a resolution, no employé shall be retained in the service of the board whose age on the 1st day of April following will exceed 65 years.

4. Any extension of service which may be granted by the board under regulations 2 and 3 above shall be for one year at a time only.

5. If the age of the employé appears to be doubtful, the board shall make such inquiry as is necessary, and shall then record a formal finding as to the age of the employé concerned; and the age so determined shall be deemed to be the correct age for the purposes of these regulations.

List of municipal employés whose age during the financial year 19 will exceed 60 years.

Number.	Name of Officer.	Designation.	Salary.	Age on the 31st March next.	Length of service on the 31st March next.			Remarks and recommendations as to retention or retirement by the submitting authority.
				Y. M.	Y.	m.	d.	

6. The period of office of a servant of the board shall not determine until—

- (a) his resignation has been accepted in writing by the authority competent to appoint his successor, or
- (b) he has given such authority at least three months' notice where his pay exceeds Rs. 15, and in other cases at least one month's notice, or
- (c) he has paid or assigned to the board a sum equal to three months' pay where his pay exceeds Rs. 15, and in other cases a sum equal to one month's pay, or
- (d) he has been given by the authority competent to appoint his successor not less than three months' notice or a sum equal to three months' pay in lieu of notice where his pay exceeds Rs. 15, and in other cases not less than one month's notice or a sum equal to one month's pay in lieu of notice :

Provided that nothing in this regulation shall be deemed to exempt any servant to whom the provisions of sub-section (1) of section 85 apply or are applied from the liability imposed on him thereunder.

The management of provident funds.

Under clause (1).

(NOTE.—See also the rules and instructions at pages 315 and 316 of this Manual).

1. In the following regulations—

- (a) "salary" includes all fixed monthly allowances by way of pay or personal allowances, but does not include allowances

granted to meet specific expenditure, such as travelling, horse, conveyance or house-rent allowances whether daily, monthly or yearly;

- (b) "servant" includes every non-pensionable employé holding a substantive office under the board;
- (c) "depositor" means a servant on whose behalf a deposit is made under these regulations;
- (d) "savings bank" means the post office savings bank, or a savings bank account specially opened by the Imperial Bank of India;
- (e) "interest" means—

(1) the interest which is paid on a deposit—

(i) at a Government savings bank under the rules in force for such institutions, or

(ii) in the special savings bank accounts opened by the Imperial Bank of India; and

(2) the interest which is paid on investment made under regulation 15.

2. Every servant appointed or promoted on or after the date of the establishment of the fund in the municipality to an office of which the salary is not less than Rs. 10 shall be required to subscribe at the rate of $6\frac{1}{2}$ per cent. or one anna in the rupee on his salary to a provident fund of which an account will be opened at the savings bank. A servant who was so appointed or promoted before the said date may be permitted by the board to subscribe to the fund. The deduction shall be made upon every salary bill presented, and shall be credited at once to the fund. In the calculation of this deduction fractions of a rupee of salary should be omitted.

3. The board shall make a contribution to the deposit account of each depositor equal to one-half of the amount of the deduction made from his salary under the preceding regulation. Such contribution shall be credited to the fund month by month in favour of such servant, together with the deduction from his salary. The contribution will be charged in the municipal accounts to the sub-head "provident fund" under the major head "miscellaneous".

Provided that in addition to the contribution made under this regulation the board may, if it deems fit, make further contributions to be credited to the fund in favour of any servant as follows :—

After 10 years' approved service 2 months' pay.

" 15	"	"	"	3	"	"
" 20	"	"	"	3	"	"
" 25	"	"	"	4	"	"
" 30	"	"	"	4	"	"

These bonuses are cumulative that is, a servant who has received a bonus after serving 10 years may after serving 15 years receive a second bonus and so on. An application for a bonus shall be made within six months from the date at which the depositor becomes eligible for a bonus. Applications received after the expiry of this period may be entertained and claims investigated in exceptional cases, if the

chairman is satisfied that the delay was justifiable. Pay for the purposes of this regulation, means the pay of the applicant on that date.

4. The sums credited monthly under regulations 2 and 3 to the provident fund ledger maintained by the board shall be paid duly into the savings bank. The payments in respect of the monthly deductions and contributions shall, so far as possible, be made into the bank between the 1st and 4th of each month, and the payment in respect of the further contribution shall be made as soon as possible after the board has sanctioned the same in order that interest may accrue.

4A.—(1) Each depositor shall, as soon as possible, after he joins the fund, be called upon by the secretary to furnish a declaration in the prescribed form attached, showing the heirs to whom, and the manner in which, the amount to the credit of the depositor shall be paid on his death.

(2) A depositor may renew his declaration at any time. A fresh declaration shall be operative only on being received by the secretary.

(3) All such declarations as are in force shall be carefully recorded in the personal custody of the secretary.

5. The deposits and contributions with interest thereon at the credit of any servant may be withdrawn—

(i) on the decease of the depositor, when the amount shall be paid to the surviving heirs, if any, mentioned in the latest declaration form filed by him or if no declaration has been made or the heirs mentioned in the declaration are not alive, to the surviving heirs;

(ii) on his ceasing to be a servant of the board either by resignation or by transfer to service under some other local fund or by transfer permanently to Government service, when the amount shall be paid to the servant himself :

Provided that if he be transferred to service under some other local fund maintaining a provident fund for its servants, the amount to the credit of the servant shall be transferred to the provident fund of that local fund :

G. O. no. 3623/
XI—5-H-1, dated
November 20, 1925

Provided also that the whole amount to the credit of the subscriber shall not be paid to him on retirement if the board has received notice of an assignment or encumbrance affecting the disposal of the amount or any portion of it. In such a case the board will hand over to the subscriber only that portion of the amount which is not affected by the assignment or encumbrance and shall obtain the orders of the Commissioner regarding the disposal of the balance.

G. O. no. 6157/
XI—5-H-1, dated
October 20, 1923

6. (1) When the pecuniary circumstances of a subscriber are such that the concession is absolutely necessary, a temporary advance not exceeding three months' pay or half the total amount at the credit of the subscriber in the provident fund at the time of application, whichever is less, may be allowed at the discretion of the Chairman of the Board.

(2) When an advance has already been granted to a subscriber, a subsequent advance shall not be granted to him until at least 12 months have elapsed since the complete repayment of the last advance taken

G. O. no. 4510/
XI—122, date 1
January 17, 1923,
and G. O. no. 679,
XI—122, dated
February 27, 1923.

(3) If in any special cases it is considered necessary to waive either of the restrictions laid down in regulations 1 and 2, the previous sanction of the Commissioner of the Division must be obtained.

The following may be recognized as legitimate occasions for advances :—

- (a) To pay expenses incurred in connection with the illness of a subscriber or a member of his family;
- (b) To pay expenses in connection with marriages, funerals or ceremonies which by the religion of the subscriber it is incumbent upon him to perform, and in connection with which it is obligatory that expenditure should be incurred.

NOTE.—Advances, though not confined rigidly to the objects laid down in clauses (a) and (b) above, will be made with due regard to the principles contained in these clauses and regulated with regard to the amount of subscription lying to the credit of the applicant.

Advances will be recovered at the discretion of the chairman in not less than 12 instalments or more than 24. A subscriber may, however, at his option make repayment in less than 12 instalments, or may repay two or more instalments at the same time. Recoveries will be made monthly commencing from the first payment of a full month's salary after the advance is granted, but no recovery will be made from a subscriber while he is on leave of any kind.

The instalments will be paid by compulsory deductions from salary and will be in addition to the usual subscription.

7. If a servant is dismissed, the board may, with the sanction of the Commissioner, withhold all or any part of the contribution made by it to his account with the interest accrued thereon, and pay to the servant only the balance at his credit without such contribution and the interest thereon.

The balance above referred to is not liable to forfeiture on dismissal or on conviction by a criminal court, except for an offence for which the penalty of forfeiture of the whole of the offender's property is prescribed by law.

8. Any contribution and interest thereon withheld from a dismissed servant shall belong to the board and shall be withdrawn from the savings bank and credited to the municipal fund.

9. (i) Amounts credited or debited to the provident fund shall on the same day be posted in the provident fund ledger. Separate pages of the account shall be set apart for each month's transactions.

(ii) The entries in columns 7 and 14 will be made once a year only, except in the case provided by clause (c).

(iii) In column 14 will be entered the minimum balance at the credit of the account between the close of the fourth day and the end of the month.

(iv) At the end of the year and after the interest has been added in the pass book on the deposits in the savings bank and the interest received on all investments, a broadsheet in the form given below shall be drawn up in which all the interest-bearing balances will be noted. The amount of interest added in the pass book on the entire amount of the sums deposited during the year to the credit of the board, as well as the interest received on investment less any amount already entered

during the year under clause (v), shall be distributed among the individual accounts proportionately to the sums of each column (disregarding fractions of a rupee) of the broadsheet.

(v) If any payment has to be made during the year on any individual deposit account under regulation 5, 7 or 14, interest shall be calculated on that account only as nearly as possible proportionately at the rates allowed by the post office or the Imperial Bank, as the case may be, and on investments. The amount of interest calculated shall be entered in column 7 against the account concerned before payment is made.

10. A copy of the account of each depositor shall be furnished to him as soon as possible after the close of the financial year to which the account relates.

11. No voluntary deposits from a servant shall be credited to the provident fund.

12. Servants are not eligible to subscribe to the provident fund while absent on leave other than privilege leave.

13. On a depositor leaving the service his account shall be closed and unless the amount at his credit be withdrawn within a certain period, viz., for balances of Rs. 10 and under, one year; for balances over Rs. 10, three years—the account shall be written off as a dead account, and the amount shall be paid only under the orders of the Commissioner.

14. When an account becomes dead, it shall be closed in the provident fund ledger, the money being drawn out of the savings bank and credited in the cash book as a miscellaneous receipt. If the amount is subsequently claimed, the entries in the cash book and the provident fund ledger shall first be traced before the order of the Commissioner is requested, and when repayment is made the fact of payment and a reference to the order shall be made against the entry in each account book, to avoid a double payment.

G. O. no. 3183/
XI-642-E., dated
December 22, 1923.

15. Notwithstanding anything contained in the above regulations, the board may withdraw from the savings bank money in deposit on account of the provident fund, and may invest the amount so withdrawn in postal cash certificates or other Government securities or in fixed deposit with the Imperial Bank of India. [Provided that an amount equal to the largest amount drawn out in any one month in the last five years, under regulation 5, 6, 7, 8 or 14, shall be retained in the savings bank.

If at any time the amount required for payment under regulation 5, 6, 7, 8 or 14, exceeds the balance held in deposit in the savings bank, the excess amount

shall be paid from the ordinary municipal fund and subsequently recovered from the contributions made under regulations 2 and 3.]

G. O. no. 2395/
XI-70, dated
August 6, 1923.

16. In order to prevent unauthorized withdrawals from the provident fund, the following precautions shall be observed :—

(a) In conformity with rule 21 of the rules for the guidance of depositors in post office savings banks, the chairman shall

keep the pass book in his own custody. When money is to be withdrawn from the post office the pass book shall be made over to the secretary for presentation at the post office and shall be returned to the custody of the chairman as soon as the money has been withdrawn.

- (b) Every application for withdrawal (rule 25 of the savings banks rules) shall be prepared by the official whose duty it is to prepare cheques, and shall be passed and initialled by the secretary before being submitted to chairman for signature.
- (c) The actual withdrawal of money from the post office and the disbursement thereof shall be the duty of the treasurer and not of any other official; but it shall be the duty of the secretary to supervise the disbursement of the provident fund money.
- (d) The secretary shall be responsible for the correct maintenance of the provident fund ledger and shall satisfy himself every month that deposits into and withdrawals from the post office have been duly entered in the ledger, and that the balances in the ledger and the pass book tally. At the end of every month the ledger shall be totalled, and the correctness of the entries made in the month shall be verified by the secretary by comparing them with the bills, cheques and connected files and with the entries in the savings bank pass book as well as with the entries relating to provident fund investments shown in the investment register. The ledger shall then be signed by the secretary in token of having verified the entries, and shall be laid before the chairman for review and signature.

PROVIDENT FUND LEDGER.

Account of provident fund transactions of the municipality of
for the month of 193 .

BY WHOM DEPOSITED.		CREDITS.							DEBITS.					
Name of depositor.	Official designation.	Date of receipt.	Opening balance.	Deduction from salary or deposit.	Contribution by board.	Interest added at the end of each year.	Total.	Date of payment.	On what accounts.		Total payments.	Closing balance.	Total amount bearing interest.	Remarks.
1	2	3	4	5	6	7	8	9	Credited to board or transferred to another provident fund.	Paid to depositor.	12	13	14	15

The amount due to nominee who is a minor at the time of my death should be paid to the person whose name appears in column 5.

1	2	3	4	5	6
Name and address of the nominee or nominees.	Relation-ship with the depositor.	Whether major or minor If minor, state his age.	Amount or share of deposit.	Name and address of the person to whom payment is to be made on behalf of the minor.	Sex and parentage of person mentioned in column 5.

Two witnesses to signature.

Signature of depositor.

Station

Date

Under clause (m).

Remission of municipal dues and distress fees.

1. The arrears of taxes or of costs of recovery or of other municipal dues may be written off as irrecoverable, if after they have been outstanding for at least a year in the case of sums less than Rs. 5 and three years in other cases, the Finance Committee is satisfied that processes for recovery have been pushed on with due promptness and diligence, and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process.

2. The Finance Committee may remit the whole or any part of any fee chargeable for distress—

- (a) if the property distrained is found to be devoted to religious or charitable purposes,
- (b) if the person from whom any such fee is leviable is too poor to pay,
- (c) if a warrant has been issued against a wrong person, or
- (d) if a bill presented is found to have been presented by mistake.

Under clause (n).

NOTE.—At page 316 of this Manual there is an extract from a Government of India circular stating that the Government of India desire that the principle that before dismissal an employé shall be given a hearing and his replies reduced to writing and formal orders recorded, should be observed, in justice to their servants, by boards. It is suggested that boards might make regulations similar to the draft regulation below.

Dismissal procedure.

1. No officer or servant shall be dismissed without a reasonable opportunity being given him of being heard in his defence. Any written defence tendered shall be recorded and a written order shall be passed thereon.

2. Every order of dismissal or confirming a dismissal shall be in writing and shall specify the charge or charges brought, the defence and the reasons for the order.

Under clauses (j), (k) and (l).

NOTE—The maintenance of service books is required for the purposes of the regulations under clauses (j), (k) and (l).

Service books.

1. Service books shall be kept up for the permanent employes of the board whose pay is Rs. 10 a month and over. The book shall be maintained in the form prescribed in the Civil Service Regulations.

2. The service book shall be supplied at his own cost to every such servant on his first appointment.

3. Full details of the service, pay, leave, periods of suspension from employment or other interruption in service and references to any records, especially to any good or bad services, shall, as occasion arises, be entered in the service book by the executive officer/secretary (or by the medical officer of health, engineer, etc., in the books of their subordinates).

4. It shall be the duty of every servant of the board to see that his own service book is properly kept up, and that the entries on the first page are attested every five years.

PART IV

Other Acts, and Rules and Orders thereunder

The village by which every pound is to be used shall be determined by the Magistrate of the district.

NOTE.—The functions of the Magistrate under this section have been transferred to municipal board (vide page 501).

Control of
pounds. Rates of
charge for feeding
impounded cattle.

5. The pounds shall be under the control of the Magistrate of the district; and he shall fix, and may from time to time alter, the rates of charge for feeding and watering impounded cattle.

NOTE 1.—The functions of the Magistrate under this section have been transferred to municipal boards (vide page 501).

Appointment of
pound-keeper.

NOTE 2.—This section has been repealed by Act XVII of 1921 (vide page 500).

6. The Magistrate of the district shall also appoint for each pound a pound-keeper :

Ex officio
pound-keepers in
Madras and
Bombay.

Provided that, in the Presidency of Fort St. George the heads of villages, and in the Presidency of Bombay, the police patels or (where there are no police patels) the heads of villages, shall be *ex officio* the keepers of village pounds.

Suspension or
removal of pound-
keepers.
Pound-keepers
may hold other
offices.

Every pound-keeper appointed by the Magistrate of the district may be suspended or removed by such Magistrate.

Any pound-keeper may hold simultaneously any other office under Government.

Pound-keepers to
be "public
servants."

Every pound-keeper shall be deemed public servant within the meaning of the Indian Penal Code.

NOTE.—The functions of the Magistrate under this section have been transferred to municipal boards (vide page 501).

Duties of pound-keepers.

To keep regis-
ters and furnish
returns.

7. Every pound-keeper shall keep such registers and furnish such returns as the Local Government from time to time directs.*

To register
seizures.

8. When cattle are brought to a pound the pound-keeper shall enter in his register—

(a) the number and description of the animals,

(b) the day and hour on and at which they were so brought,

(c) the name and residence of the seizer, and

(d) the name and residence of the owner, if known, and shall give the seizer or his agent a copy of the entry.

To take charge
of and feed cattle.

9. The pound-keeper shall take charge of, feed and water the cattle until they are disposed of as hereinafter directed.

CHAPTER III.

IMPOUNDING CATTLE.

Cattle damaging
land.

10. The cultivator or occupier of any land, or any person who has advanced cash for the cultivation of the crop or produce on any land,

or the vendee or mortgagee of such crop or produce, or any part thereof,

may seize or cause to be seized any cattle trespassing on such land and doing damage thereto or to any crop or produce thereon, and send

*For rules prescribing registers and returns for municipal pounds, see the Municipal Account Code.

PART IV

Other Acts, and Rules and Orders thereunder

Act No. 1 of 1871.

(As amended by Act I of 1891 and X of 1914.)

An Act to consolidate and amend the law relating to trespasses by cattle.

WHEREAS it is expedient to consolidate and amend the law relating to trespasses by cattle: It is hereby enacted as follows:—

Preamble.

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called "The Cattle Trespass Act, 1871,"

Short title.

(2) It extends to the whole of British India, except the Presidency towns and such local areas as the Local Government, by notification in the official Gazette, may from time to time exclude from its operation.

Local extent.

2. The Acts mentioned in the schedule hereto annexed are repealed.

Repeal of Acts.

References to any of the said Acts in Acts passed subsequently thereto shall be read as if made to this Act.

References to repealed Acts.

All pounds established, pound-keepers appointed, and villages determined, under Act no. III of 1857 (*relating to trespasses by cattle*) shall be deemed to be, respectively, established, appointed and determined under this Act.

3. In this Act—

"Officer of Police" includes also village watchman, and

"Cattle" includes also elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids, and

Interpretation clause.

"Local authority" means any body of persons for the time being invested by law with the control and administration of any matters within a specified local area; and

"Local fund" means any fund under the control or management of a local authority.

CHAPTER II.

POUNDS AND POUND-KEEPERS.

4. Pounds shall be established at such places as the Magistrate of the district, subject to the general control of the Local Government, from time to time directs.

Establishment of pounds.

The village by which every pound is to be used shall be determined by the Magistrate of the district.

NOTE.—The functions of the Magistrate under this section have been transferred to municipal board (vide page 501).

Control of
pounds Rates of
charge for feeding
impounded cattle.

5. The pounds shall be under the control of the Magistrate of the district; and he shall fix, and may from time to time alter, the rates of charge for feeding and watering impounded cattle.

NOTE 1.—The functions of the Magistrate under this section have been transferred to municipal boards (vide page 501).

NOTE 2.—This section has been repealed by Act XVII of 1921 (vide page 500).

6. The Magistrate of the district shall also appoint for each pound a pound-keeper:

Provided that, in the Presidency of Fort St. George the heads of villages, and in the Presidency of Bombay, the police patels or (where there are no police patels) the heads of villages, shall be *ex officio* the keepers of village pounds.

Every pound-keeper appointed by the Magistrate of the district may be suspended or removed by such Magistrate.

Any pound-keeper may hold simultaneously any other office under Government.

Every pound-keeper shall be deemed public servant within the meaning of the Indian Penal Code.

NOTE.—The functions of the Magistrate under this section have been transferred to municipal boards (vide page 501).

Duties of pound-keepers.

7. Every pound-keeper shall keep such registers and furnish such returns as the Local Government from time to time directs.*

8. When cattle are brought to a pound the pound-keeper shall enter in his register—

(a) the number and description of the animals,

(b) the day and hour on and at which they were so brought,

(c) the name and residence of the seizer, and

(d) the name and residence of the owner, if known, and shall give the seizer or his agent a copy of the entry.

9. The pound-keeper shall take charge of, feed and water the cattle until they are disposed of as hereinafter directed.

CHAPTER III.

IMPOUNDING CATTLE.

10. The cultivator or occupier of any land,

or any person who has advanced cash for the cultivation of the crop or produce on any land,

or the vendee or mortgagee of such crop or produce, or any part thereof,

may seize or cause to be seized any cattle trespassing on such land and doing damage thereto or to any crop or produce thereon, and send

*For rules prescribing registers and returns for municipal pounds, see the Municipal Account Code.

Appointment of
pound-keeper.

Ex officio
pound-keepers in
Madras and
Bombay.

Suspension or
removal of pound-
keepers.
Pound-keepers
may hold other
offices.

Pound-keepers to
be "public
servants."

To keep regis-
ters and furnish
returns.
To register
seizures

To take charge
of and feed cattle.

Cattle damaging
land.

them, or cause them to be sent, within twenty-four hours, to the pound established for the village in which the land is situate.

All officers of police shall, when required, aid in preventing (a) resistance to such seizures, and (b) rescues from persons making such seizures. Police to aid seizures.

11. Persons in charge of public roads, pleasure grounds, plantations, canals, drainage works, embankments, and the like, and officers of police may seize, or cause to be seized, any cattle doing damage to such roads, grounds, plantations, canals, drainage works, embankments, and the like, or the sides or slopes of such roads, canals drainage works or embankments, or found straying thereon, Cattle damaging public roads, canals and embankments.

and shall send them, or cause them to be sent, within twenty-four hours to the nearest pound.

12. For every head of cattle impounded as aforesaid the pound-keeper shall levy a fine according to the following scale:— Fines for cattle impounded.

					Rs.	s.	p.
Elephant	2	0 0
Camel or buffalo	0	8 0
Horse, mare gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	0	4 0
Calf, ass or pig	0	2 0
Ram, ewe, sheep, lamb, goat or kid	0	1 0

Provided that when it appears to the Local Government from the report of a Magistrate of a district or on the representation of a local authority, that in any local area subject to the jurisdiction or control of such Magistrate or authority cattle are habitually allowed to trespass on land and damage crops or other produce thereon, the Local Government may, by notification in the official Gazette, direct that for every head of cattle of any kind specified therein, which may be seized within such local area and impounded as aforesaid, the pound-keeper shall levy such fine not exceeding double the fine mentioned in the foregoing scale, as may be prescribed in the notification.*

All fines so levied shall be sent to the Magistrate of the district through such officer as the Local Government from time to time directs.

A list of the fines and of the rates of charge for feeding and watering cattle shall be stuck up in a conspicuous place on or near to every pound. List of the fines and charges for feeding.

The Local Government may at any time by notification in the official Gazette cancel or vary a notification under the proviso to the first paragraph of this section.

NOTE 1.—The functions of the Magistrate under this section have been transferred to municipal board (vide page 501).

NOTE 2.—For this section a new section has been substituted by Act XVII of 1921 (vide page 500).

*For a notification under this proviso, vide notification no. 152/XI—1974, dated January 18, 1895, issued for the Roorkee municipality; see also United Provinces List of Local Rules and Orders R.D. 1933, Part I, Vol. I, pages 56 to 58.

CHAPTER IV.

DELIVERY OR SALE OF CATTLE.

Procedure when
owner claims the
cattle and pays
fines and charges.

13. If the owner of impounded cattle or his agent appear and claim the cattle, the pound-keeper shall deliver them to him on payment of the fines and charges incurred in respect of such cattle.

The owner or his agent, on taking back the cattle, shall sign a receipt for them in the register kept by the pound-keeper.

Procedure if
cattle be not
claimed within a
week.

14. If the cattle be not claimed within seven days from the date of their being impounded, the pound-keeper shall report the fact to the officer in charge of the nearest police station, or to such other officer as the Magistrate of the district appoints in this behalf.

Such officer shall thereupon stick up in a conspicuous part of his office a notice stating—

- (a) the number and description of the cattle,
- (b) the place where they were seized,
- (c) the place where they are impounded,

and shall cause proclamation of the same to be made by beat of drum in the village and at the market-place nearest to the place of seizure.

If the cattle be not claimed within seven days from the date of the notice, they shall be sold by public auction by the said officer, or an officer of his establishment deputed for that purpose, at such place and time and subject to such conditions as the Magistrate of the district by general or special order from time to time directs :

Provided that if any such cattle are, in the opinion of the Magistrate of the district, not likely to fetch a fair price, if sold as aforesaid, they may be disposed of in such manner as he thinks fit.

Note.—The functions of the Magistrate under this section have been transferred to municipal boards (*vide* page 501)

Delivery to
owner disputing
legality of seizure,
but making deposit

15. If the owner or his agent appear and refuse to pay the said fines and expenses, on the ground that the seizure was illegal and that the owner is about to make a complaint under section 20, then, upon deposit of the fines and charges incurred in respect of the cattle, the cattle shall be delivered to him.

Procedure when
owner refuses or
omits to pay the
fines and ex-
penses.

16. If the owner or his agent appear and refuse or omit to pay or (in the case mentioned in section 15) to deposit the said fines and expenses, the cattle, or as many of them as may be necessary, shall be sold by public auction by such officer at such place and time and subject to such conditions as are referred to in section 14.

Deduction of
fines and ex-
penses.

The fines leviable and the expenses of feeding and watering together with the expenses of sale, if any, shall be deducted from the proceeds of the sale.

Delivery of un-
sold cattle and
balance of pro-
ceeds.

The remaining cattle and the balance of the purchase-money, if any, shall be delivered to the owner or his agent, together with an account showing—

- (a) the number of cattle seized,
- (b) the time during which they have been impounded,

- (c) the amount of fines and charges incurred,
- (d) the number of cattle sold,
- (e) the proceeds of sale, and
- (f) the manner in which those proceeds have been disposed of.

The owner or his agent shall give a receipt for the cattle delivered to him and for the balance of the purchase money (if any) paid to him according to such account.

Receipts.

17. The officer by whom the sale was made shall send to the Magistrate of the district the fines so deducted.

Disposal of fines, expenses, and surplus proceeds of sales.

The charges for feeding and watering deducted under section 16 shall be paid over to the pound-keeper, who shall also retain and appropriate all sums received by him on account of such charges under section 13.

The surplus unclaimed proceeds of the sale of cattle shall be sent to the Magistrate of the district, who shall hold them in deposit for three months, and if no claim thereto be preferred and established within that period, shall, at its expiry, dispose of them as hereinafter provided.

NOTE 1.—The functions of the Magistrate under this section have been transferred to municipal boards (vide page 501)

18. Out of the sums received, on account of fines and the unclaimed proceeds of the sale of cattle, shall be paid—

Application of fines and unclaimed proceeds of sales.

(a) the salaries allowed to pound-keepers under the orders, of the Local Government;

(b) the expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act;

and the surplus* (if any) shall be applied under orders of the Local Government to the construction and repair of roads and bridges and to the other purposes of public utility.

NOTE.—The functions of the Local Government under this section have been transferred to municipal boards (vide page 501)

19. No officer of police or other officer or pound-keeper appointed under the provisions herein contained shall, directly or indirectly, purchase any cattle at a sale under this Act.

Officers and pound-keepers not to purchase cattle at sales under Act.

No pound-keeper shall release or deliver any impounded cattle otherwise than in accordance with the former part of this chapter, unless such release or delivery is ordered by a Magistrate or civil court.

Pound-keepers when not to release impounded cattle.

CHAPTER V.

COMPLAINTS OF ILLEGAL SEIZURE OR DETENTION.

20. Any persons whose cattle have been seized under this Act, or having been so seized, have been detained in contravention of this Act, may at any time within ten days from the date of the seizure, make a complaint to the Magistrate of the district, or any Magistrate authorized to receive and try charges, without reference by the Magistrate of the district.

Powers to make complaints.

*As to the crediting of this surplus to local funds see section 31 *infra*.

CHAPTER IV.

DELIVERY OR SALE OF CATTLE.

Procedure when owner claims the cattle and pays fines and charges.

13. If the owner of impounded cattle or his agent appear and claim the cattle, the pound-keeper shall deliver them to him on payment of the fines and charges incurred in respect of such cattle.

The owner or his agent, on taking back the cattle, shall sign a receipt for them in the register kept by the pound-keeper.

Procedure if cattle be not claimed within a week.

14. If the cattle be not claimed within seven days from the date of their being impounded, the pound-keeper shall report the fact to the officer in charge of the nearest police station, or to such other officer as the Magistrate of the district appoints in this behalf.

Such officer shall thereupon stick up in a conspicuous part of his office a notice stating—

- (a) the number and description of the cattle,
- (b) the place where they were seized,
- (c) the place where they are impounded,

and shall cause proclamation of the same to be made by beat of drum in the village and at the market-place nearest to the place of seizure.

If the cattle be not claimed within seven days from the date of the notice, they shall be sold by public auction by the said officer, or an officer of his establishment deputed for that purpose, at such place and time and subject to such conditions as the Magistrate of the district by general or special order from time to time directs:

Provided that if any such cattle are, in the opinion of the Magistrate of the district, not likely to fetch a fair price, if sold as aforesaid, they may be disposed of in such manner as he thinks fit.

NOTE.—The functions of the Magistrate under this section have been transferred to municipal boards (vide page 501)

Delivery to owner disputing legality of seizure, but making deposit.

15. If the owner or his agent appear and refuse to pay the said fines and expenses, on the ground that the seizure was illegal and that the owner is about to make a complaint under section 20, then, upon deposit of the fines and charges incurred in respect of the cattle, the cattle shall be delivered to him.

Procedure when owner refuses or omits to pay the fines and expenses.

16. If the owner or his agent appear and refuse or omit to pay or (in the case mentioned in section 15) to deposit the said fines and expenses, the cattle, or as many of them as may be necessary, shall be sold by public auction by such officer at such place and time and subject to such conditions as are referred to in section 14.

Deduction of fines and expenses.

The fines leviable and the expenses of feeding and watering together with the expenses of sale, if any, shall be deducted from the proceeds of the sale.

Delivery of unsold cattle and balance of proceeds.

The remaining cattle and the balance of the purchase-money, if any, shall be delivered to the owner or his agent, together with an account showing—

- (a) the number of cattle seized,
- (b) the time during which they have been impounded,

- (c) the amount of fines and charges incurred,
- (d) the number of cattle sold,
- (e) the proceeds of sale, and
- (f) the manner in which those proceeds have been disposed of.

The owner or his agent shall give a receipt for the cattle delivered to him and for the balance of the purchase money (if any) paid to him according to such account.

Receipts.

17. The officer by whom the sale was made shall send to the Magistrate of the district the fines so deducted.

Disposal of fines, expenses, and surplus proceeds of sales.

The charges for feeding and watering deducted under section 16 shall be paid over to the pound-keeper, who shall also retain and appropriate all sums received by him on account of such charges under section 13.

The surplus unclaimed proceeds of the sale of cattle shall be sent to the Magistrate of the district, who shall hold them in deposit for three months, and if no claim thereto be preferred and established within that period, shall, at its expiry, dispose of them as hereinafter provided.

NOTE 1.—The functions of the Magistrate under this section have been transferred to municipal boards (vide page 501).

18. Out of the sums received, on account of fines and the unclaimed proceeds of the sale of cattle, shall be paid—

Application of fines and unclaimed proceeds of sales.

(a) the salaries allowed to pound-keepers under the orders, of the Local Government;

(b) the expenses incurred for the construction and maintenance of pounds, or for any other purpose connected with the execution of this Act;

and the surplus* (if any) shall be applied under orders of the Local Government to the construction and repair of roads and bridges and to the other purposes of public utility.

NOTE.—The functions of the Local Government under this section have been transferred to municipal boards (vide page 501).

19. No officer of police or other officer or pound-keeper appointed under the provisions herein contained shall, directly or indirectly, purchase any cattle at a sale under this Act.

Officers and pound-keepers not to purchase cattle at sales under Act.

No pound-keeper shall release or deliver any impounded cattle otherwise than in accordance with the former part of this chapter, unless such release or delivery is ordered by a Magistrate or civil court.

Pound-keepers when not to release impounded cattle.

CHAPTER V.

COMPLAINTS OF ILLLEGAL SEIZURE OR DETENTION.

20. Any persons whose cattle have been seized under this Act, or having been so seized, have been detained in contravention of this Act, may at any time within ten days from the date of the seizure, make a complaint to the Magistrate of the district, or any Magistrate authorized to receive and try charges, without reference by the Magistrate of the district.

Powers to make complaints.

*As to the crediting of this surplus to local funds see section 31 *infra*.

Procedure on complaint.

21. The complaint shall be made by the complainant in person, or by an agent personally acquainted with the circumstances. It may be either in writing or verbal. If it be verbal, the substance of it shall be taken down in writing by the Magistrate.

If the Magistrate, on examining the complainant or his agent, sees reason to believe the complaint to be well founded, he shall summon the person complained against and make an inquiry into the case.

Compensation for illegal seizure or detention.

22. If the seizure or detention be adjudged illegal, the Magistrate shall award to the complainant, for the loss caused by the seizure, or detention, reasonable compensation, not exceeding one hundred rupees, to be paid by the person who made the seizure or detained the cattle, together with all fines paid and expenses incurred by the complainant in procuring the release of the cattle;

Release of cattle.

and, if the cattle have not been released, the Magistrate shall, besides awarding such compensation, order their release, and direct that the fines and expenses leviable under this Act shall be paid by the person who made the seizure or detained the cattle.

Recovery of compensation.

23. The compensation, fines, and expenses mentioned in section 22 may be recovered as if they were fines imposed by the Magistrate.

CHAPTER VI.

PENALTIES.

Penalty for forcibly opposing the seizure of cattle or rescuing the same.

24. Whoever forcibly opposes seizures of cattle liable to be seized under this Act,

and whoever rescues the same after seizure, either from a pound, or from any person taking or about to take them to a pound, such person being near at hand and acting under the powers conferred by this Act,

shall, on conviction before a Magistrate, be punished with imprisonment for a period not exceeding six months or with fine not exceeding five hundred rupees, or with both.

Recovery of penalty for mischief committed by causing cattle to trespass.

25. Any fine imposed under the next following section or for the offence of mischief by causing cattle to trespass on any land may be recovered by sale of all or any of the cattle by which the trespass was committed, whether they were seized in the act of trespassing or not and whether they are the property of the person convicted of the offence or were only in his charge when the trespass was committed.

Penalty for damage caused to land or crops or public roads by pigs.

26. Any owner or keeper of pigs who, through neglect or otherwise, damages or causes or permits to be damaged any land, or any crop or produce of land, or any public road by allowing such pigs to trespass thereon, shall, on conviction before a Magistrate, be punished with fine not exceeding ten rupees.

The Local Government, by notification in the official Gazette, may, from time to time, with respect to any local area specified in the notification, direct that the foregoing portion of this section shall be read as if it had reference to cattle generally, or to cattle of a kind described in the notification instead of to pigs only, or as if the words "fifty rupees"

were substituted for the words "ten rupees" or as if there were both such reference and such substitution.*

27. Any pound-keeper releasing or purchasing or delivering cattle contrary to the provisions of section 19, or omitting to provide any impounded cattle with sufficient food and water, or failing to perform any of the other duties imposed upon him by this Act, shall, over and above any other penalty to which he may be liable, be punished, on conviction before a Magistrate, with fine not exceeding fifty rupees.

Penalty on pound-keeper failing to perform duties.

Such fines may be recovered by deductions from the pound-keeper's salary.

28. All fines recovered under section 25, section 26 or section 27 may be appropriated in whole or in part as compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

Application of fines recovered under section 25, 26 or 27.

CHAPTER VII.

SUITS FOR COMPENSATION.

29. Nothing herein contained prohibits any person whose crops or other produce of land have been damaged by the trespass of cattle from suing for compensation in any competent court.

Saving of right to sue for compensation.

30. Any compensation paid to such person under this Act by order of the convicting Magistrate shall be set off and deducted from any sum claimed by or awarded to him as compensation in such suit.

Set off.

CHAPTER VIII.

SUPPLEMENTAL.

31. The Local Government may, from time to time, by notification in the official Gazette—

(a) transfer to any local authority, within any part of the territories under its administration in which this Act is in operation, all or any of the functions of the Local Government or the Magistrate of the district under this Act within the local area subject to the jurisdiction of the local authority, or

Power for Local Government to transfer certain functions to local authority and direct credit of surplus receipts to local fund.

(b) direct that the whole or any part of the surplus accruing in any district under section 18 of this Act shall be placed to the credit of such local fund or funds as may be formed for any local area or local areas comprised in that district.

NOTE.—The notification transferring certain functions to municipal boards and directing that the whole of the surplus accruing under section 18 from municipal pounds be placed to the credit of municipal funds issued under this section, is appended to this Act.

*For notifications issued under the proviso to this section for the municipality of Muttra see notification no. 221/XI—889A., dated August 23, 1893; for Bulandshahr, see notification no. 2671/XI—889A., dated September 5, 1893; for Rae Bareilly, see notification no. 151/XI—889A., dated January 19, 1895; and for Allahabad, see notification no. 428/XI—987B., dated February 15, 1900. (See also United Provinces List of Local Rules and Orders, Ed. 1930, Part I, Vol. I, page 56 to 86.)

SCHEDULE.

(See section 2.)

Number and year.	Title of Act.
III of 1857	An Act relating to trespasses by cattle.
V of 1860 ..	An Act to amend Act III of 1857 (relating to trespasses by cattle).
XXII of 1861	An Act to amend Act III of 1857 (relating to trespasses by cattle).

Act No. XVII of 1921.

An Act further to amend the Cattle Trespass Act, 1871.

WHEREAS it is expedient further to amend the Cattle Trespass Act, 1 of 1871, 1871; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Cattle Trespass (Amendment) Act, 1921.

(2) This section shall come into force at once.

(3) The rest of the Act shall come into force in any province or part thereof, on such date as the Local Government may, by notification in the local official Gazette, appoint.

2. For section 12 of the Cattle Trespass Act, 1871, the following section shall be substituted, namely :—

Substitution of new section for section 12, Act I of 1871.

Fines for cattle impounded.

"12. For every head of cattle impounded as aforesaid, the pound-keeper shall levy a fine in accordance with the scale for the time being prescribed by the Local Government in this behalf by notification in the official Gazette. Different scales may be prescribed for different local areas.

All fines so levied shall be sent to the Magistrate of the district through such officer as the Local Government may direct.

A list of the fines and of the rates of charge for feeding and watering cattle shall be posted in a conspicuous place on or near to every pound."

Repeal.

3. Section 5 of the Cattle Trespass Act (1871) Amendment Act, 1 of 1871, 1891, is hereby repealed.

Transfer of function to boards.

In exercise of the powers conferred by section 31 of Act I of 1871 (the Cattle Trespass Act), as amended by Act I of 1891, His Honour the Lieutenant-Governor and Chief Commissioner is pleased—

Notification no.
567/XI—7511,
dated March 21,
1899

- (1) to transfer to all municipal boards and municipal committees in the North-Western Provinces and Oudh the functions of the Magistrate of the district under sections 5, 6, 12, 14 and 17, and of the Local Government under section 18 of the said Act, within the local areas subject to the jurisdiction of the said boards or committees;
- (2) to direct that the whole of the surplus accruing under section 18 of the said Act from pounds within the said local areas shall be placed to the credit of the municipal fund concerned.

It is hereby notified that, in exercise of the powers conferred by section 31 of the Cattle Trespass Act, I of 1871, as amended by Act I of 1891, the Lieutenant-Governor of the United Provinces of Agra and Oudh is pleased to transfer to all municipal boards the functions of the District Magistrate under section 4 of the said Act as regards intra-municipal pounds.

Notification no.
906/XI—388E,
dated May 17, 1916.

With reference to section 222(2)(b) of the Municipalities Act.

Impounding of cattle by officers of Government.

1. Cattle distrained, or ordered to be impounded, by any civil or revenue court, or by any officer of Government lawfully empowered in this behalf, shall be received into the municipal pound

Notification no.
1906/XI—6H.,
dated July 5, 1916.

2. For cattle so impounded the board shall be entitled to charge such fees and fines as may be prescribed by the Act under which the impounding of such cattle has been ordered, or by any rules made thereunder:

Notification no.
819/XI—6H., dated
May 20, 1920.

Provided that in the case of cattle handed over to the custody of a pound-keeper by a criminal court in connexion with cases pending before it, the board shall, if the court in writing so directs, charge only the cost of watering and feeding such cattle.

Act No. IX of 1914.

(As amended by Act XXXVIII of 1920.)

The Local Authorities Loans Act, 1914.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the borrowing powers of local authorities; It is hereby enacted as follows:—

Short title and extent.

1. (1) This Act may be called the Local Authorities Loans Act, 1914.

(2) It extends to the whole of British India including the Southern Parganas.

Definitions.

2. In this Act—

“Local authority” means any person legally entitled to the control or management of any local or municipal fund, or legally entitled to impose any cess, rate, duty or tax within any local area;

“Funds” used with reference to any local authority, includes any local or municipal fund to the control or management of which such authority is legally entitled, and any cess, rate, duty or tax which such authority is legally entitled to impose, and any property vested in such authority;

“Prescribed” means prescribed by rules made under this Act; and

“Work” includes a survey, whether incidental to any other work or not.

Borrowing powers of local authorities.

3. (1) A local authority may, subject to the prescribed conditions borrow on the security of its funds or any portion thereof for any of the following purposes, namely:—

- (i) the carrying out of any works which it is legally authorized to carry out,
- (ii) the giving of relief and the establishment and maintenance of relief works in times of famine or scarcity,
- (iii) the prevention of the outbreak or spread of any dangerous epidemic disease,
- (iv) any measures which may be connected with or ancillary to any purposes specified in clauses (ii) and (iii),
- (v) the repayment of money previously borrowed in accordance with law:

Provided that nothing in clause (v) shall be deemed to empower a local authority to fix a period for the repayment of any money borrowed thereunder which, when the period fixed for the repayment of the money previously borrowed is taken into account will exceed the maximum period fixed for the repayment of a loan by, or under any enactment for the time being in force:

Act XXXVIII of 1920.

Provided further that, in the case of loans other than loans made by the Local Government, no amount exceeding twenty-five lakhs of rupees shall be borrowed unless the terms, including the date of flotation, of such loan have been approved by the Governor General in Council.

(2) Nothing in this section shall be deemed to authorize any local authority—

- (a) to borrow or spend money for any purpose for which, under the law for the time being in force, it is not authorized to apply its funds, or
- (b) to borrow money by means of the issue of bills or promissory notes payable within any period not exceeding twelve months.

4. (1) The Local Government may make rules consistent with this Act as to—

Power to Local Government to make rules.
Act XXXVIII of 1920.

- (i) the nature of the funds on the security of which money may be borrowed;
- (ii) the works for which money may be borrowed;
- (iii) the manner of making applications for permission to borrow money;
- (iv) the enquiries to be made in relation to such loans and the manner of conducting such enquiries;
- (v) the cases and the forms in which particulars of applications and proceedings, and orders thereon, shall be published;
- (vi) the cases in which the Local Government may make loans;
- (vii) the cases in which local authorities may take loans from persons other than the Local Government;
- (viii) the manner of recording and enforcing the condition on which money is to be borrowed;
- (ix) the manner and time of making or raising loans;
- (x) the inspection of any works carried out by means of loans;
- (xi) the instalments, if any, by which loans shall be repaid, the interest to be charged on loans, and the manner and time of repaying loans and of paying the interest thereon;
- (xii) the sum to be charged against the funds which are to form the security for the loan, as cost in effecting the loan;
- (xiii) the attachment of such funds, and the manner of disposing of or collecting them;
- (xiv) the accounts to be kept in respect of loans;
- (xv) the utilization of unexpended balances of loans either in the reduction in any way of the debt of the local authority, or in carrying out any works which that authority is legally authorized to carry out, and the sanction necessary to such utilization; and as to all other matters incidental to carrying this Act into effect.

(2) All rules made under this Act shall be published in the local official Gazette; and on such publication shall have effect as if enacted in this Act.

5. If any money borrowed in accordance with the provisions of this Act or any interest or costs due in respect thereof, is or are not repaid according to the conditions of the loan, the Local Government, if itself

Remedy by attachment if loan not repaid.

the lender, may, and, if the Local Government is not the lender, shall, on the application of the lender, attach the funds on the security of which the loan was made. After such attachment, no persons, except an officer appointed in this behalf by the Local Government, shall in any way deal with the attached funds; but such officer may do all acts in respect thereof which the borrowers might have done if such attachment had not taken place, and may apply the proceeds in satisfaction of the loan and of all interest and costs, due in respect thereof, and of all expenses caused by the attachment and subsequent proceedings :

Attachment not to defeat prior charges legally made.

Provided that no such attachment shall defeat or prejudice any debt for which the funds attached were previously pledged in accordance with law ; but all such prior charges shall be paid out of the proceeds of the funds before any part of the proceeds is applied to the satisfaction of the liability in respect of which such attachment is made :

Issue of short term bills.

6. (1) Subject to the provisions of section 26 of the Indian Paper Currency Act, 1910, the local authorities mentioned in Schedule I and any other local authority to which the Governor General in Council may, by notification in the *Gazette of India*, extend the provisions of this section, may, with the previous sanction of the Governor General in Council, borrow money by means of the issue of bills or promissory notes payable within any period, not exceeding twelve months, for any purpose for which such local authority may lawfully borrow money under any law for the time being in force :

Provided that the amount of the bills or promissory notes which may be so issued, shall not exceed, when the amount of the other moneys for the time being borrowed by such local authority is taken into account, the total amount which such local authority is empowered by law to borrow.

(2) The Governor General in Council may, by general or special order, regulate the conditions on which money may be borrowed or paid under this section.

Loans not to be effected except under this Act.

7. Except as provided by or under this Act, no local authority shall for any purpose borrow money upon, or otherwise charge, its funds : and any contract otherwise made for that purpose after the passing of this Act shall be void :

Provided that nothing herein contained shall be deemed—

(a) to preclude any local authority from exercising the borrowing powers conferred on it by any special enactment now or hereafter in force ; or

(b) to effect the power conferred on any local authority by any such enactment to charge its funds, by guaranteeing the payment of interest on money to be applied to any purpose to which the funds of the local authority can legally be applied.

Application of Act to loans existing previous to September 5, 1871.

8. The Secretary of State in Council shall be entitled to the remedy mentioned in section 5 for the recovery of any money lent by him to any local authority before the fifth day of September 1871, and the interest due on such money,

9. [Repeals]. Repealed by the Repealing Act of 1927 (XII of Repeals 1927).

SCHEDULE I.

(See Section 6.)

The Corporation of Calcutta.
The Commissioners for the Port of Calcutta.
The Commissioners for the Port of Chittagong.
The Municipal Corporation of the City of Bombay.
The Trustees of the Port of Bombay.
The Corporation of Madras.
The Trustees for the Port of Madras.
The Municipal Committee of Rangoon.
The Commissioners for the Port of Rangoon.
The Municipality of Karachi.
The Trustees of the Port of Karachi.
The Trustees for the Improvement of the City of Bombay.
The Trustees for the Improvement of the City of Calcutta.

SCHEDULE II.

[ENACTMENTS REPEALED.] REPEALED BY THE REPEALING ACT
1927 (XII OF 1927).

(See Section 9.)

RULES.

Government of
India, Finance de-
partment, notifi-
cation no. 1020-A.,
dated November
10, 1914.

Short title, com-
mencement and
cancellation of
former rules.

In exercise of the powers conferred by section 4 of the Local Authorities Loans Act, 1914 (IX of 1914), the Governor General in Council is pleased to make the following rules under the said Act:—

1. (1) These rules may be called the Local Authorities Loans Rules, 1915.

(2) They shall come into force on January 1, 1915.

(3) The rules published with notifications nos. 6565-A and 6566-A., dated October 24, 1907, as subsequently amended, and with notification no. 571-A., dated September 24, 1912, are hereby cancelled, except as regards money borrowed before these rules come into force.

Interpretation.

2. In these rules—

(1) "The Act" means the Local Authorities Loans Act, 1914 (IX of 1914);

(2) "Government loan" means a loan taken from Government funds;

(3) "Loan" means a loan made, taken or raised under the Act;

(4) "Non-Government loan" means a loan raised with the sanction of Government otherwise than from Government funds; and

(5) "Term of a loan" means the period elapsing between the date on which the loan is completely made, taken or raised and the date on which it is completely repaid.

Limitation of
borrowing power.

3. A local authority shall not borrow money for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 unless the work to be carried out is either—

(a) within the local limits of the area subject to the control of the local authority, or

(b) for the benefit of the inhabitants within those limits.

Application.

4. When a local authority desires to obtain a loan it shall submit an application to the Local Government showing—

(1) the purpose for which the loan is required, and where the loan is required for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3, an estimate of the cost of the entire work or such part of it as it is proposed to carry out from loan funds;

(2) the amount which it is proposed to borrow;

(3) the fund on the security of which it is proposed to borrow;

(4) the law under which the said fund is levied, received or held;

(5) the dates within which the money is to be borrowed, and when it is proposed to raise a loan in instalments, the amount of each instalment, the dates within which the first instalment is to be taken or raised, and the years in which it is intended to take or raise the other instalments;

- (6) the rate of interest at which it is proposed to borrow;
- (7) the term of years for which the money is to be borrowed, and the method by which it is to be repaid. If it is proposed to repay the loan by means of a sinking fund, the rate of interest, at which the improvement of such sinking fund is to be calculated shall also be stated;
- (8) an account of the financial position of the local authority, including a statement of all existing prior charges on its funds.

NOTE—A form of application has been prescribed by G. O. no. 2078/XI—605D., dated December 16, 1914, as modified by G. O. no. 2075/XI—605D., dated October 2, 1917.

5. The Local Government shall cause such enquiry as it thinks fit to be made into the statements contained in the applications and into the utility of the purpose for which the loan is proposed.

Enquiry by Local Government.

6. If it appears to the Local Government that the money ought not to be borrowed, it shall reject the application.

Rejection application.

7. If it appears to the Local Government that the money ought to be borrowed, it shall cause to be published in the local official Gazette, and in such other manner as it may deem fit within the local limits of the area subject to the control of the local authority, a copy of the application and such particulars in regard to any enquiry made under rule 5 as it may think necessary.

Publication of application, etc.

8. After the expiry of one month from such application, and after calling for any further information which it may require and considering any objections which may be preferred, the Local Government may—

Disposal of application after publication.

(1) reject the application, or

(2) if so empowered, grant the loan, or sanction the raising of the loan, as the case may be, or

(3) refer the application for the orders of the Governor General in Council.

8A. Where a local authority in its application desires the immediate grant, or sanction to the raising of a loan on the ground that funds are urgently needed for any of the purposes mentioned in clauses (iii), (iii) or (iv), of sub-section (1) of section 3 of the Act, the Local Government, if otherwise so empowered and if it is satisfied that the loan is urgently needed for any such purpose, may, notwithstanding anything contained in rules 5, 7, and 8, after such enquiry, if any, as it thinks fit to make, grant, or sanction the raising of such loan at any time after the receipt of the application.

Government of India, Finance department, notification no. 2034-A., dated August 26, 1919.

9. When a local authority submits an application for a Government loan, the Local Government may grant the loan, provided that the following conditions are fulfilled, namely:—

Government loans.

(a) the term of the loan does not exceed thirty years;

(b) funds are available from the grant placed at the Local Government's disposal for the purpose; and

(c) the rate of interest payable on the loan is not less than 6 per cent. per annum.

If the above conditions are not fulfilled, the Local Government shall forward the application for the orders of the Governor General in Council.

Non-Government
Ans.

10. When a local authority submits an application for a non-Government loan, the Local Government may sanction the application, provided that the following conditions are fulfilled, namely:—

(a) the term of the loan does not exceed thirty years; and

(b) the amount of the loan does not exceed five lakhs of rupees.

If the above conditions are not fulfilled, the Local Government shall forward the application for the orders of the Governor General in Council.

Prescribed con-
ditions.

11. (1) In granting or sanctioning a loan, the Governor General in Council or the Local Government, as the case may be, may prescribe any further conditions not inconsistent with the Act, and with these rules, as he or it may think fit.

(2) In particular and without prejudice to the generality of sub-rule (1), the following conditions shall be prescribed, namely:—

(i) In the case of every loan, that the Local Government shall determine and the local authority shall pay the cost—

(a) of any enquiry made under rule 5,

(b) of advertisements published under rule 7,

(c) of inspections made, and other measures of control taken under rule 12, and

(d) of any other proceedings taken by order of the Governor General in Council or the Local Government under these rules.

(ii) In the case of every loan, that the local authority shall furnish to the Accounts Officer of the province and to the Local Government, any information which they may require regarding its funds and regarding the expenditure of the loan.

(iii) In the case of a Government loan, that the Local Government, if it considers that the local authority has failed to comply with any of the conditions prescribed in respect of the loan or with any of the requirements of these rules, may at any time order that no further payments shall be made on account of such loan and that any amount advanced with interest thereon shall be repaid immediately.

(iv) In the case of a non-Government loan, that the local authority shall not, without the previous approval of the authority, which sanctioned the loan, vary the dates within which the raising of the loan, or of the first instalment of it, has been sanctioned; and that if the loan is raised by instalments, the local authority shall report for the previous approval of the sanctioning authority, the dates within which each further instalment is to be raised.

Governor
of India,
Finance
department
notification
no. 829 A,
dated
August 11,
1916, and
no. 149 A,
dated March
25, 1917.

12. The Local Government shall make such provision as it may deem necessary—

Control
inspection
works and
of
accounts.

- (a) for ascertaining and securing that the money borrowed is duly applied to the purpose for which it has been borrowed, and that the unexpended balance of the loan is not employed otherwise than in accordance with these rules;
- (b) where the loan is taken for any of the purposes specified in clauses (i), (ii), (iii) or (iv) of sub-section (1) of section 3 for the proper inspection of the work to be carried out provided that every such work and the accounts connected therewith shall be open at all times to the inspection of—
 - (1) the Superintending or Executive Engineer in which division the work is situated, and
 - (2) of any person who may be authorized to inspect the accounts of the local authority, and
 - (3) of any other person specially authorized by the Local Government in this behalf.

13. When the Local Government decides to attach any funds under section 5, the following procedure shall be observed, namely:—

Procedure
attachment. on

- (a) The Local Government shall issue a notice to the local authority prohibiting the collection or management of such funds by the local authority and vesting the administration thereof in such officer as the Local Government may appoint. The Local Government shall cause such notice to be published in the local official Gazette, and in such other manner as it may deem fit within the local limits of the area subject to the control of the local authority.
- (b) The officer appointed by the Local Government under section 5 shall pay the moneys collected or received under such attachment to the lender, or, in the case of a Government loan, in the Government Treasury.
- (c) The said officer shall prepare the accounts of moneys so collected and of the cost of collection in such form as the Local Government may, from time to time, direct. He shall deliver a copy of the accounts to the local authority and shall cause a copy to be published in the local official Gazette.

14. If, on the completion of the work or the closing of the account of the transaction for which a local authority has borrowed money, the Local Government is satisfied that the whole of the money has not been spent on the purpose for which it was borrowed it shall proceed as follows, namely:—

Unexpended bal-
ances.

- (a) *In the case of Government loan.*—The Local Government shall direct that the unexpended balance shall be forthwith repaid to Government, and the principal of the debt reduced by an equivalent amount. The Local Government may direct such variation as it may consider necessary on this account in the instalments fixed for the liquidation of the loan.

(b) *In the case of a non-Government loan.*—

- (i) If the Local Government itself sanctioned the raising of the loan, or if the unexpended balance of the loan does not exceed the amount which the Local Government is competent to sanction as an original loan it may direct that the unexpended balance shall be utilized either in the reduction in any way of the debt of the local authority, or in carrying out any works which that authority is legally authorized to carry out.
- (ii) In cases not falling under clause (i) the Local Government may direct that the unexpended balance shall be utilized in the reduction in any way of the debt of the local authority, or with the previous sanction of the Governor General in Council, that the unexpended balance shall be utilized in the carrying out of any works which the local authority is legally authorized to carry out.

Interest on Gov.
ernment loans.

15. The following provisions shall apply to interest on Government loans, namely:—

- (1) Interest shall be charged, at the rate agreed upon, yearly or half-yearly, as the Local Government may determine, and shall be reckoned and paid on each instalment from the date on which such instalment is received by the local authority.
- (2) The Local Government may, if it thinks fit and in so far as the law allows, direct that compound interest at a rate not less than 8 per cent. per annum shall be paid upon all overdue instalments of interest, or of principal and interest.

Government of
India, Finance
department, noti-
fication no. 416A.,
dated August 31,
1917.

Repayment of
Government loans.

16. With the previous consent of the Local Government the local authority may, at any time, repay the whole or any part of a Government loan in advance of the period fixed by the conditions of the loan.

Accounts of
Government loans.

17. The accounts of every Government loan shall be kept by the Accounts Officer of the province in which it is made.

Sinking fund to
non-Government
loans.

18. If a loan is not repayable by annuities or annual drawings, the local authority shall establish a sinking fund in the following manner, namely:—

- (1) it shall pay out of its income, yearly or half yearly, into such fund, a sum which, accumulating at such rate of compound interest as the authority sanctioning the loan may fix will be sufficient to secure the liquidation of the loan within the term fixed for its repayment;
- (2) it shall make the first of such payments within one year from the date of taking or raising the loan, unless the sanctioning authority otherwise directs; and
- (3) it shall submit the accounts of its sinking fund annually to the Accounts Officer of the province, and shall at once make

good from its income any amount by which he may certify that the fund is deficient, unless the Governor General in Council sanctions a gradual re-adjustment.

19. Notwithstanding anything contained in the foregoing rules, it shall be permissible, with the previous sanction of the Governor General in Council, for a District Board which desires to construct a railway, partly from the proceeds of a cess levied for that purpose and partly from borrowed funds, to borrow money by means of debentures repayable at the option of such District Board.

Loans for 'rail-
way construction
repayable at option.

Rules defining the powers of the Local Government regarding the grant of loans.

All loans granted by the Provincial Government to municipalities, district or local boards and other local authorities, under the Local Authorities Loans Act or any other Act, are subject to the following limitations and restrictions:—

Government of
India, Finance
department, re-
solution no. 361-
E. A., dated July
24, 1916.

(1) The procedure described by the various Acts of the legislature and by rules framed thereunder by competent authority, for making applications for loans should be observed, as well as any conditions laid down in such Acts and rules governing the grant of the loans.

(2) No loan can be granted which is—

(a) of an unusual nature;

(b) devoted to objects outside the ordinary work of administration.

(3) No loan may be granted at a lower rate of interest than 6 per cent., except where otherwise provided in any rules framed by competent authority under an Act of the legislature.

Government of
India, Finance de-
partment, re-
solutions no.
736-A., dated Sep-
tember 26, 1916,
and, no. 151-A.,
dated March 30,
1917.

(4) Borrowers should be required to adhere strictly to the terms settled for the loans made to them, and no modification of those terms in their favour should be made subsequently except for very special reasons.

Provincial Governments may remit, without reference to the Government of India, the payment of interest on loans, and may also remit and write off as provincial expenditure any irrecoverable balances of the loans. They may also permit the postponement of an instalment in repayment of principal subject to the condition that such postponement does not involve a longer period for the repayment of the loan than could have been fixed by the Local Government when the loan was given.

(5) A penal rate of compound interest not less than 8 per cent. a year should be enforced, at the discretion of the Provincial Government and so far as the law allows, upon all overdue instalments of interest or principal and interest.

Government of
India, Finance
department, re-
solution no. 451-A,
dated August 31,
1917.

Vide paragraph 4
in Appendix 3 of
the Government of
India Account
Code, first edition.

Calculations of payments of loans by equal instalments.

The instalments including interest for repayment of a loan of one lakh of rupees at 6, $6\frac{1}{2}$, $6\frac{3}{4}$, 7, $7\frac{1}{2}$, and 8 per cent. interest, by periodical payments in a given number of years, are as follows:—

Instalments on loan at the following rate of interest:—

Term.		Six per cent.	Six and a quarter per cent.	Six and a half per cent.	Seven per cent.	Seven and a half per cent.	Eight per cent.
Five years	Yearly ..	23,740.0	23,901.3	24,083.4	24,089.0	24,716.5	25,015.6
	Half-yearly	11,723.0	11,798.1	11,875.1	12,024.1	12,176.1	12,329.0
Ten years	Yearly ..	13,568.8	13,749.2	13,910.6	14,237.7	14,568.6	14,903.6
	Half-yearly	6,721.6	6,799.5	6,877.9	7,036.1	7,196.2	7,358.2
Fifteen years	Yearly ..	10,296.3	10,463.0	10,635.3	10,779.4	11,328.7	11,683.0
	Half-yearly	5,101.9	5,184.7	5,268.1	5,437.1	5,608.8	5,783.0
Twenty years	Yearly ..	8,718.4	8,893.2	9,075.0	9,439.3	9,809.2	10,183.2
	Half-yearly	4,326.2	4,414.0	4,502.8	4,682.7	4,863.9	5,052.3
Twenty-five years	Yearly ..	7,822.6	8,009.5	8,198.1	8,581.0	8,971.0	9,367.9
	Half-yearly	3,886.6	3,979.3	4,073.0	4,263.3	4,457.4	4,653.0
Thirty years	Yearly ..	7,261.9	7,460.3	7,657.7	8,058.6	8,467.1	8,882.7
	Half-yearly	3,613.3	3,710.6	3,809.0	4,008.8	4,212.7	4,420.2

Register of loans.

For the register of loans to be maintained by boards see the Municipal Account Code.

Instructions regarding the construction of works forming an integral part of schemes involving large expenditure from loan funds.

Whenever it is proposed to carry out any work of which the cost in whole or in part is debitable to loan funds—

- (1) an estimate of the cost of the entire scheme should be prepared, and submitted for such sanction as is required by law;
- (2) a programme of construction should be drawn up, showing the sums which will probably be required year by year until the work has been carried to completion;
- (3) the application for the loan should cover the entire cost of the project (or so much of the cost as it is proposed to meet from borrowed funds), and it should show the year in which each instalment is to be raised;
- (4) no expenditure should be incurred on the work until the loan for the entire project has been duly sanctioned, and the approval of the authority competent to sanction the plans and estimates has been obtained.

G. G. O., Finance department
no. 6564-A., dated
October 24, 1907.

Act No. XIV of 1879.

(As amended by the Decentralization Act, IV of 1914, and the Devolution Act, XXXVIII of 1920.)

An Act for the regulation and control of hackney carriages in certain municipalities and cantonments.

WHEREAS it is expedient to provide for the regulation and control of hackney carriages in certain municipalities and cantonments; It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The Hackney Carriage Act, 1879,"

Short title.

but nothing herein contained shall affect any power conferred by any law relating to municipalities, or any rule made in exercise of any such power.

Saving

2. In this Act—

"Hackney carriage" means any wheeled vehicle drawn by animals and used for the conveyance of passengers which is kept, or offered, or plies for hire; and

Interpretation clause.

"Committee" means a Municipal Committee, or a body of Municipal Commissioners constituted under the provisions of any enactment for the time being in force.

3. The Lieutenant-Governors of the United Provinces of Agra and Oudh, the Punjab, and Burme and the Chief Commissioners of the Central Provinces, Assam, Ajmer, and Coorg, may, by notification in the official Gazette, apply this Act to any municipality in the territories administered by them respectively.

Application of Act to municipalities.

When this Act has been so applied to any municipality, the Committee of such municipality may, from time to time, make rules for the regulation and control of hackney carriages within the limits of such municipality in the manner in which, under the law for the time being in force, it makes rules or byelaws for the regulations and control of other matters within such limits.

Power of Committees to make rules.

Every rule made under this section shall, when confirmed by the Commissioner and published for such time and in such manner as the Commissioner may, from time to time, prescribe, have the force of law:

Confirmation and publication of rules.

Provided that the Commissioner may, at any time, rescind any such rule.

Power of Local Government to rescind rules.

NOR 1.—Rules made under this section must be made after previous publication in the manner prescribed by section 23 of the General Clauses Act (United Provinces), 1904.

NOR 2.—The United Provinces of Agra and Oudh have now a Governor.

4. The Local Government of any of the said territories may, from time to time, make rules for the regulation and control of hackney carriages in any military cantonment situated in the territory administered by it; and

Power to make rules for cantonments.

All rules made under this section when published for such time and in such manner as the authority making the same may, from time to time, prescribe, shall have the force of law.

NOTE.—The publication required by this section shall be deemed to have been duly effected when a copy of the rules has been for thirty days posted on the notice board at the building in which the meetings of the cantonment committee are usually held (G. O. no. 118/XI—318A., dated January 16, 1899).

Power to extend operation of rules beyond limits of municipality or cantonment.

Act XXXVIII of 1920.

5. The authority making any rules under this Act may extend their operation to any railway station, or specified part of a road, not more than six miles from the local limits of the municipality or cantonment concerned;

Provided that such extension shall be made, in the case of a municipality, with the sanction of the Commissioner, and in the case of a cantonment situate in British India, subject to the control of the Local Government.

When any rules have been made under this Act for any municipality, the Local Government may, subject to the control of the Governor General in Council, extend the operation of such rules to any cantonment the boundary of which is not more than six miles distant from the boundary of such municipality.

What rules under sections 3 and 4 may provide for.

6. The rules* to be made under section 3 or section 4 may, among other matters,—

- (a) direct that no hackney carriage, or no hackney carriage of a particular description, shall be let to hire, or taken to ply, or offered for hire, except under a licence granted in that behalf;
- (b) direct that no person shall act as driver of a hackney carriage except under a licence granted in that behalf;
- (c) provide for the issue of the licences referred to in clauses (a) and (b), prescribe the conditions (if any) on which such licences shall be granted, and fix the fees (if any) to be paid therefor;
- (d) regulate the description of animals, harness, and other things to be used with licensed carriages, and the condition in which such carriages, and the animals, harness and other things used therewith, shall be kept, and the lights (if any) to be carried after sunset and before sunrise;
- (e) provide for the inspection of the premises on which any such carriages, animals, harness and other things are kept;
- (f) fix the time for which such licences shall continue in force, and the events (if any) upon which within such time they shall be subject to revocation or suspension;
- (g) provide for the numbering of such carriages;
- (h) determine the times at which, and the circumstances under which, any person keeping a hackney carriage shall be bound to let or refuse to let such carriage to any person requiring the same;

*Exemplary rules which may be made under this section are appended to this Act.

- (i) appoint places as stands for hackney carriages and prohibit such carriages waiting for hire except at such places;
- (j) limit the rates or fares, as well for time as distance, which may be demanded for the hire of any hackney carriage; and prescribe the minimum speed at which such carriages when hired by time shall be driven;
- (k) limit the number of persons and the weight of property which may be conveyed by any such carriage;
- (l) require the owner or person in charge of any such carriage to keep a printed list of fares in English and such other language as may be prescribed affixed inside such carriage in such place as may be determined by the rules, and prohibit the destruction or defacement of such list;
- (m) require drivers to wear a numbered badge or ticket, and to produce their licences when required by a Magistrate or other person authorized by the rules in this behalf, and prohibit the transfer or lending of such licences and badges, and
- (n) provide for the deposit of property found in such carriages, and the payment of a fee by the owner of such property on the delivery thereof to him.

7. Any person breaking any rule made under this Act shall be punished with fine which may extend to fifty rupees. Penalty for breach of rule.

8. The amount of any fees received and the amount of any expenses incurred in giving effect to this Act shall in any municipality be credited and debited respectively to the municipal fund, and in any cantonment where there is a cantonment fund, to such fund. Disposal of fees and payment of expenses.

9. If any dispute arises between the hirer of any hackney carriage and the owner or driver to such carriage as to the amount of the fare payable by such hirer under any rule made under this Act, such dispute shall upon application made in that behalf by either of the disputing parties be heard and determined by any Magistrate or bench of Magistrates, within the local limits of whose jurisdiction such dispute has arisen; and such Magistrate, or bench may, besides determining the amount so in dispute, direct that either party shall pay to the other such sum as compensation for loss of time as such Magistrate or bench thinks fit. Power of Magistrate to decide disputes regarding fares.

Any sum determined to be due or directed to be paid under this section shall be recoverable as if it were a fine.

The decision of any Magistrate or bench in any case under this section shall be final.

When any such case is heard by a bench, any difference of opinion arising between the members of such bench shall be settled in the same manner as differences of opinion arising between such members in the trial of criminal cases.

10. If at the time any dispute mentioned in section 9 arises, any Magistrate or bench of Magistrates having jurisdiction in respect of such dispute is sitting within the local limits to which the rules apply, the hirer of the carriage may require the driver thereof to take him to the In case of dispute hirer may require driver to take him to court.

same to the court of such Magistrate or bench for the purpose of making an application under that section.

Any driver neglecting or refusing to comply with such requisition shall be punished with imprisonment for a term which may extend to one month or with fine not exceeding fifty rupees, or with both.

Rules under section 3, Act XIV of 1879.

Act XIV of 1879 has been extended to most municipalities and cantonments in these provinces.

The following draft rules are printed as a guide to boards drafting rules under this Act and should be generally adopted :—

1. No hackney carriage of any kind shall be let to hire, or offered for hire, within the limits of the municipality, except under a licence granted in accordance with these rules. But if a hackney carriage licensed by the cantonment committee of enters the municipality solely for the purpose of carrying a fare from the cantonment into the municipality, it shall not be required to take out a licence under these rules either for so doing or for the return journey.

NOTE.—The second clause of this rule will be necessary only in the case of a municipality which adjoins a cantonment.

2. No person shall act as driver of a hackney carriage within the limits of the municipality who is not licensed to do so under these rules.

3. The shall be the licensing officer for the purposes of these rules.

4. The owner of any carriage who is desirous of having it licensed as a hackney carriage, shall apply to the licensing officer, stating the class in which he desires that the carriage may be licensed; and he shall submit the carriage, and the harness and horses to be used therewith for the inspection of the licensing officer at such time and place as the said officer shall appoint.

5. (a) The licensing officer shall, after such inspection, grant or refuse the licence. If the application be granted, the licensing officer shall fill up a licence in the form appended to these rules; and, on receipt of the fee prescribed by rule 11 below, shall deliver the licence, duly signed, to the owner of the hackney carriage. No separate receipt shall be given to the licensee for the fee. Where the fee exceeds Rs. 20, the one-anna stamp required by the Indian Stamp Act, 1899, shall be affixed to the licence.

(b) The licensing officer shall, before the delivery of a licence for a hackney carriage, tonga or ekka, immediately brand one of the hoofs of the horse or horses for which the licence is issued with the serial number of the licensee.

(c) No horse or pony shall be used in a hackney carriage, tonga or ekka unless it has been branded for use in the same.

(d) Every branded horse or pony shall be produced again before the licensing officer in the sixth month after the original branding in order that the brand may be renewed.

(e) The owner of a licensed hackney carriage, tonga or ekka may at any time during the currency of his licence produce a horse or

pony before the licensing officer for the purpose of having it branded for use in his vehicle. The licensing officer, if satisfied that the animal is suitable for use in such vehicle, shall thereupon brand the animal.

(f) The charges for branding shall be paid by the licensee.

6. The owner or driver shall produce his licence wherever required to do so by—

(1) any Magistrate;

(2) any person authorized by the board in this behalf;

(3) any person hiring the carriage.

Explanation.—The person in whose name any carriage is licensed shall be deemed to be the owner of such carriage for the purpose of these rules.

7. The particulars specified in the licence granted under rule 5 shall be inscribed in English and in Urdu or Hindi on a card or metal plate which shall be provided by the licensing officer, and which shall be affixed to some conspicuous part of the carriage by the owner. The owner shall not allow the carriage to ply for hire unless this card or metal plate is affixed to it.

8. Carriages shall be classified as follows:—

Special class.—Rubber-tyred phaetons of a superior class drawn by two horses of the height of [14] hands or over, regard being had to the condition of the horses and the state of the carriage.

1st class.—Four-wheeled carriages drawn by one horse of the height of [14] hands or over or by two horses of the height of [13] hands or over, regard being had to the condition of the horse or horses and the state of the carriage.

2nd class.—Four-wheeled carriages drawn by one horse of the height of [13—2] hands or by two horses of the height of [12] hands or over or by one camel.

Provided that, when any horse is not of the prescribed height, but is nevertheless, in the opinion of the licensing officer, suitable for a carriage of the class in which registration is applied for, registration may be made in that class.

3rd class.—Ekkas with springs drawn by a pony of [] hands or over.

4th class.—Ekkas, baṭṭis, or other similar vehicles drawn by any animal.

9. Notice of the transfer of ownership of any hackney carriage shall be given in writing to the licensing officer by the transferee within one week from the date of transfer. The licensing officer shall thereupon call on and cancel the licence of the original owner; and if there appear no reason to the contrary, issue a fresh licence to the person to whom the ownership has been transferred, for the unexpired portion of the period of the original licence on payment of a fee of Re. only.

10. (1) Any person desiring to be licensed as a hackney carriage driver shall apply in person to the licensing officer, who, after ascertaining that he is competent to drive a hackney carriage, may, on receipt of the fee prescribed by the following rule, grant him a licence as a driver:

provided that the licence may be refused if the licensing officer is of opinion that it would be inexpedient to grant it to the person applying.

(2) The licensing officer shall, at the time of granting the licence, deliver to the driver a ticket or badge on which the number of the licence granted, the name of the driver, and the period for which the licence has been granted shall be inscribed.

(3) Every licensed driver shall produce his licence and ticket or badge whenever required to do so by any person mentioned in rule 6 above.

11. The following fees shall be payable for licences granted under these rules:—

	Per [mensem].	Per [annum].
(1) For hackney carriage of the 1st class Rs.
(2) Ditto ditto 2nd class
(3) Ditto ditto 3rd class As.
(4) Ditto ditto 4th class
(5) For the driver of a hackney carriage

12. No licence, badge or ticket granted under these rules shall be transferable.

13. It shall be the duty of the licensing officer to satisfy himself [on the 1st day of every month] that the animals, harness and other appurtenances of every licensed carriage are in proper condition. A licence may at any time be suspended or withdrawn when this is not the case.

14. Every hackney carriage of the 1st or 2nd class shall carry two carriage lamps of an approved pattern, properly fixed, and with clear glasses. Every carriage of the 3rd or 4th class shall carry one lamp to be placed on the right of such carriage.

These lamps shall be kept properly trimmed and shall be lighted at all times between nightfall and dawn for the safety of foot passengers or of other vehicles.

15. The proprietor, or some other responsible person, shall always be present at the premises where the hackney carriages are kept, to supply carriages when required. Such officers as the board or the executive officer may authorize may at any time inspect the different carriage yards, premises and stables and direct that they be kept properly cleaned and in good order. If inspection be not permitted, or if the directions given be not complied with, the licence shall be suspended or withdrawn.

16. When a hackney carriage is licensed, the owner shall cause the number of the licence, and the class thereof, to be distinctly inscribed in English and in Urdu or Hindi on the outside of a first and second class carriage and in Urdu or Hindi only on a third or fourth class carriage.

17. When a carriage is hired it shall be assumed that the hiring is by distance, unless the contrary is stated. But if detention take place for any period exceeding [15 minutes], the hiring shall be deemed to be by time:

{Provided that in any case where a hackney carriage is hired, any time between the hour of .. in the evening and the hour ..

of in the morning, the owner or driver shall be entitled to demand for the hire of such carriage, in respect of the time or distance over which the hiring thereof has extended between the hours above specified, a rate or fare which shall amount to (one and a half) times the rate or fare fixed by a preceding rule.]

18. The board may appoint places as stands for hackney carriages to wait for hire; and no licensee shall allow any hackney carriage to wait for hire at any place other than at such stands.

19. The following fares for journeys within the limits to which these rules apply may be charged by the owner or driver of a hackney carriage and shall be paid by any person hiring the carriage:—

Fares by distance.

Distance.	Class.				
	Special.	1st.	2nd.	3rd.	4th.
[Single journey.]	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
(i) to					
(ii) to					
(iii) to					
[etc.]					
[Double journey.]					
(i) to and back ..					
(ii) to ditto ..					
[etc.]					

Fares by time.

Time.	Class.				
	Special.	1st.	2nd.	3rd.	4th.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
First hour (or part) ..					
For every subsequent hour ..					
Whole day (nine hours) ..					
Half day (five hours) ..					
Quarter day (three hours) ..					

20. The minimum speed, when a hackney carriage is hired by time, shall be—

Special miles per hour.

1st class, six miles per hour.

2nd class, five ditto.

21. Fares for distance beyond the limits to which these rules apply shall be settled by private agreement.

22. The number of passengers and the weight of articles to be carried in a hackney carriage shall be as under :—

Description of carriage.	Load.	
	Passengers.	Luggage.
Special or 1st class	Not exceeding [five] adult persons	Not exceeding [six] maunds
2nd class	Ditto ditto	Ditto ditto.
3rd class	Ditto [three] ditto	Ditto [thirty] seers.
4th class		

[Provided that for every passenger short of the number prescribed above, an additional weight of luggage, not to exceed ($\frac{\text{mds.}}{\text{seers}}$ for each passenger so deficient, may be carried.]

Explanation—Two children may be counted as one adult passenger.

23. Licences issued under these rules shall be granted only for the period ending on the 31st March next following.

24. A licence may be suspended, or withdrawn, for a breach of any of the prohibitions contained in rule 25 below; or for a breach of any other provision of these rules of which the licensee may be convicted under section 7 of the Act.

25. The owner of any carriage or any driver licensed under these rules shall not—

(1) employ or permit an unlicensed driver to drive a hackney carriage;

(2) cruelly beat, ill-treat, over-drive, torture or procure or permit to be cruelly beaten, ill-treated, over driven or tortured, any animals drawing a hackney carriage; or harness or drive, or permit to be harnessed or driven in a hackney carriage, any animal which, from sickness, age, wounds or other causes, is unfit to be harnessed or driven;

(3) refuse, without good excuse, to let his carriage on hire or desert from the hiring when hired by time, before discharge by the hirer:

* According to size and class of vehicle, e.g., camel cart, etc.

(4) ply for hire when in a state of drunkenness, or make use of insulting or abusive language or gestures, or wilfully obstruct or hinder the driver of any other carriage in taking up or setting down any person or wrongfully prevent or endeavour to prevent the driver of another hackney carriage from being hired;

(5) when plying for hire and not actually hired, cause a hackney carriage to loiter in any public place, or, when standing or plying for hire, call out or otherwise importune any person to hire such carriage to the annoyance of such person.

(6) demand more than the fare prescribed by these rules or refuse to admit and convey in a hackney carriage the number of person and amount of luggage for which it is licensed except on reasonable and sufficient grounds,

(7) omit to produce the driver of any licensed carriage, or any animal used in any licensed carriage, or the carriage and harness and appurtenances thereof, when ordered by a Magistrate or the licensing officer to do so;

(8) employ, for drawing a hackney carriage, an animal which has not been passed by the inspecting officer for use in the class to which such hackney carriage belongs;

(9) when conveying any person to or from any place, or being in waiting with a carriage at any place, refuse to comply, as regards the manner of taking up or setting down any passenger or of waiting for such purpose, with the directions of any police or other officer duly authorized to keep order and prevent obstruction of the streets in the neighbourhood of the place;

(10) carry a greater number of passengers or a greater weight of luggage than he is licensed to carry or except with the permission of the licensing officer or any Magistrate, any person suffering from a contagious or infectious disease, or a dead body;

(11) having become aware that he has conveyed in a carriage any person suffering from a contagious or infectious disease, or the dead body of any person, omit to notify immediately thereafter the fact to the person authorized by the chairman (or executive officer) to receive such notices; or

(12) having agreed, or having been hired, to be in attendance with a carriage at an appointed time or place, neglect or omit to punctually attend with such carriage at such appointed time or place, unless delayed or prevented by some reasonable and sufficient cause; or

(13) use with such carriage any reins, harness or equipment other than that passed by the licensing officer, provided that new articles replacing the equipment so passed, if of the same quality, may be used; or

(14) neglect to comply with any orders which the licensing officer may pass as to repairs to the harness or equipment or to the carriage or as regards the horses licensed for use therewith.

26. The owner of a hackney carriage shall cause to be exhibited in a conspicuous part of the inside of each carriage, a schedule in English and in Urdu or Hindi, of the rates of fare chargeable under these rules

for carriages of its class: He shall also be responsible that such list is kept in a legible condition. .

27. Every driver or owner of a hackney carriage shall, immediately after the termination of the hiring; carefully search such carriage, and if any property be discovered, shall take the same unless sooner claimed by the owner, to the nearest police station within twenty-four hours.

28. A driver of a hackney carriage is entitled to claim his discharge from any hirer after having been employed by such hirer for a whole day of [nine] hours, or at any time in case of his being sick or his horse being lame or sick: provided that in either case he supplies another hackney carriage to the hirer if required to do so, and another can be found. A driver or owner may refuse to let his carriage under the same circumstances, or if he is asked to ply beyond the limits to which these rules apply.

29. The orders of the licensing officer may be appealed within 10 days of the communication of the orders to the board (or chairman) whose decision shall be final.

perform the same operation; and includes a 'Superintendent of Vaccination:'"

- (8) "Vaccination season" means the period from time to time fixed by the Local Government for any local area under its administration by notification in the official Gazette during which alone vaccination may be performed under this Act. "Vaccination season"

3. A majority in number of the persons present at a meeting of the Municipal Commissioners specially convened in this behalf may apply to the Local Government to extend this Act to the whole or any part of a municipality, and thereupon the Local Government may, if it thinks fit, by notification published in the official Gazette, declare its intention to extend this Act in the manner proposed. Extension of Act to municipalities.

Any inhabitant of such municipality or part thereof who objects to such extension may, within six weeks from the date of such publication, send his objection in writing to the Secretary to the Local Government and the Local Government shall take such objection into consideration. When six weeks from the said publication have expired, the Local Government, if no such objections have been sent as aforesaid, or (when such objections have been so sent), if, in its opinion, they are insufficient, may by like notification effect the proposed extension.

3A. The Local Government may, by notification in the official Gazette, declare its intention to extend this Act to the whole or any part of a notified area.

Any inhabitant of such notified area or part thereof who objects to such extension may, within six weeks from the date of such publication, send his objection in writing to the Secretary to the Local Government, and the Local Government shall take such objection into consideration. When six weeks from the said publication have expired, the Local Government, if no such objections have been sent as aforesaid, or (when such objections have been so sent) if in its opinion they are insufficient, may by like notification effect the proposed extension.

4. The Local Government may, by notification in the local official Gazette, extend this Act to the whole or any part of a military cantonment. Extension to Cantonments.

5. The Local Government may, by notification in the official Gazette, withdraw any local area in a municipality or notified area, or any local area in a cantonment, from the operation of this Act. Power to withdraw local area from operation of Act.

6. In any local area to which the provisions of this Act apply, inoculation shall be prohibited; and no person who has undergone inoculation shall enter such area before the lapse of forty days from the date of the operation without a certificate from a medical practitioner of such class as the Local Government may from time to time by written order authorize to grant such certificates stating that such person is no longer likely to produce small-pox by contact or near approach. Prohibition of inoculation. Inoculated persons not to enter, without certificate, local area subject to Act.

*The vaccination season is ordinarily for all municipalities in the plains from 1st October, to 31st March, inclusive. For the municipalities of Almora, Naini Tal, and Mussoorie the season extends throughout the year.

Act No. XIII of 1880.

(As amended by U. P. Act II of 1907 and the Decentralization Act, IV of 1914, and the Devolution Act, XXXVIII of 1920.)

THE VACCINATION ACT.

An Act to give power to prohibit inoculation, and to make the vaccination of children compulsory in certain municipalities, cantonments and notified areas.

Preamble.	WHEREAS it is expedient to give power to prohibit inoculation, and make the vaccination of children compulsory in certain municipalities, cantonments and notified areas, as defined in section 193* of the U. P. Municipalities Act, 1900. It is hereby enacted as follows:—
Short title.	1. This Act may be called "The Vaccination Act, 1880:" and it shall apply only to such municipalities, cantonments and notified areas situate in the territories administered respectively, by the Lieutenant-Governors of the North-Western Provinces and the Punjab, and the Chief Commissioners of Oudh, the Central Provinces, British Burma, Assam, Ajmer and Coorg, as it may be extended to in manner herein-after provided.
Application.	
Interpretation clause.	NOTE.—The provisions of this Act have been applied to all the municipalities of the United Provinces 2. In this Act, unless there is something repugnant in the subject or context,—
"Municipal Commissioners."	(1) the expression "Municipal Commissioners" means a body of Municipal Commissioners or a Municipal Committee constituted under the provisions of any enactment for the time being in force.
"Parent."	(2) "parent" means the father of a legitimate child and the mother of any illegitimate child;
"Guardian."	(3) "guardian" includes any person who has accepted or assumed the care or custody of any child;
"Unprotected child."	(4) "unprotected child" means a child who has not been protected from small-pox by having had that disease either naturally or by inoculation, or by having been successfully vaccinated and who has not been certified under this Act to be insusceptible to vaccination;
"Inoculation."	(5) "inoculation" means any operation performed with the object of producing the disease of small-pox in any person by means of variolous matter;
"Vaccination circles."	(6) "vaccination circle" means one of the parts into which a municipality, cantonment or notified area has been divided under this Act for the performance of vaccination;
"Vaccinator."	(7) "vaccinator" means any vaccinator appointed under this Act to perform the operation of vaccination, or any private person authorized in manner hereinafter provided to

*The section of the United Provinces Municipalities Act, 1916, which corresponds to section 193 of the old Act of 1900, is section 327.

perform the same operation; and includes a 'Superintendent of Vaccination:'"

- (8) "Vaccination season" means the period from time to time fixed by the Local Government for any local area under its administration by notification in the official Gazette during which alone vaccination may be performed under this Act * "Vaccination season"

3. A majority in number of the persons present at a meeting of the Municipal Commissioners specially convened in this behalf may apply to the Local Government to extend this Act to the whole or any part of a municipality, and thereupon the Local Government may, if it thinks fit, by notification published in the official Gazette, declare its intention to extend this Act in the manner proposed. Extension of Act to municipalities.

Any inhabitant of such municipality or part thereof who objects to such extension may, within six weeks from the date of such publication, send his objection in writing to the Secretary to the Local Government and the Local Government shall take such objection into consideration. When six weeks from the said publication have expired, the Local Government, if no such objections have been sent as aforesaid, or (when such objections have been so sent), if, in its opinion, they are insufficient, may by like notification effect the proposed extension.

3A. The Local Government may, by notification in the official Gazette, declare its intention to extend this Act to the whole or any part of a notified area.

Any inhabitant of such notified area or part thereof who objects to such extension may, within six weeks from the date of such publication, send his objection in writing to the Secretary to the Local Government, and the Local Government shall take such objection into consideration. When six weeks from the said publication have expired, the Local Government, if no such objections have been sent as aforesaid, or (when such objections have been so sent) if in its opinion they are insufficient, may by like notification effect the proposed extension.

4. The Local Government may, by notification in the local official Gazette, extend this Act to the whole or any part of a military cantonment. Extension to Cantonments.

5. The Local Government may, by notification in the official Gazette, withdraw any local area in a municipality or notified area, or any local area in a cantonment, from the operation of this Act. Power to withdraw local area from operation of Act.

6. In any local area to which the provisions of this Act apply, inoculation shall be prohibited; and no person who has undergone inoculation shall enter such area before the lapse of forty days from the date of the operation without a certificate from a medical practitioner of such class as the Local Government may from time to time by written order authorize to grant such certificates stating that such person is no longer likely to produce small-pox by contact or near approach. Prohibition of inoculation. Inoculated persons not to enter, without certificate, local area subject to Act.

*The vaccination season is ordinarily for all municipalities in the plains from 1st October, to 31st March, inclusive. For the municipalities of Almora, Naini Tal, and Mussoorie the season extends throughout the year.

Vaccination circles.

7. Every local area to which this Act applies shall be a vaccination circle, or shall, in manner hereinafter provided, be divided into a number of such circles;

Vaccinators.

one or more vaccinators* shall be appointed in manner hereinafter provided for each such circle; and

Superintendents of Vaccination.

one or more Superintendents of Vaccination† shall be appointed in manner hereinafter provided for each such local area.

Private vaccinators.

8. The Commissioner may, by written licence, authorize private vaccinators to perform vaccination in any vaccination circle, and may suspend or cancel any such licence.

Unprotected children to be vaccinated.

9. When any unprotected child, having attained the age of six months, has resided for a period of one month during the vaccination season in any local area to which the provisions of this Act apply, and has not at the expiration of such period attained the age, if a boy, of fourteen years, and if a girl of eight years, the parent or guardian of such child shall take it, or cause it to be taken, to a vaccinator to be vaccinated, or send for a vaccinator to vaccinate it.

Vaccinator to vaccinate children or deliver certificates of postponement.

Such vaccinator shall vaccinate the child and deliver to its parent or guardian a memorandum stating the date on which the vaccination has been performed and the date on which the child is to be inspected in order to ascertain the result of the operation, or shall, if he finds such child in a state unfit for vaccination, deliver to its parent or guardian a certificate under his hand to the effect that the child is in a state unfit for vaccination for the whole or part of the current vaccination season.

Inspection after vaccination.

10. The parent or guardian of every child which has been vaccinated under section 9 shall, on the date of inspection stated in the memorandum, take the child, or cause it to be taken, to a vaccinator for inspection, or get it inspected at his own house by a vaccinator; and such vaccinator shall then append to the memorandum a certificate stating that the child has been inspected and the result of such inspection.

Procedure when vaccination is successful.

11. When it is ascertained at the time of inspecting a child under section 10 that the vaccination has been successful, a certificate shall be delivered by the vaccinator to the parent or guardian of such child to that effect, and such child shall thereafter be deemed to be protected.

Procedure when vaccination is unsuccessful.

12. When it is ascertained as aforesaid that the vaccination has been unsuccessful, the parent or guardian shall, if the vaccinator so direct, cause the child to be forthwith again vaccinated and subsequently inspected in manner hereinbefore provided.

Procedure when child is unfit for vaccination.

13. A certificate granted under section 9 showing the unfitness of a child for vaccination shall remain in force for the period stated therein, and on the termination of that period, or if that period terminates after the vaccination season is over, when the next vaccination season begins, the parent or guardian of such child shall take the child, or cause it to be taken, to a vaccinator to be vaccinated, or procure its vaccination at his own house by a vaccinator:

*Certain instructions as to the employment of municipal vaccinators are appended to this Act.

†See page 157, volume II (department XVI), of the Manual of Government Orders.

Provided that if the child is still found to be in a state unfit for vaccination the certificate granted under section 9 shall be renewed. Renewal of post-pone ment certificates.

14. If the Superintendent of Vaccination is of opinion that a child which has been three times unsuccessfully vaccinated is insusceptible of successful vaccination, he shall deliver to the parent or guardian of such child a certificate under his hand to that effect; and the parent or guardian shall thenceforth not be required to cause the child to be vaccinated. Certificates of insusceptibility of successful vaccination.

15. The vaccination of a child shall ordinarily be performed with such lymph as may be prescribed by the rules to be made under this Act. What lymph to be used.

Provided that—

1st, if animal-lymph is so prescribed and the parent or guardian of any child desires that such child shall be vaccinated with human-lymph it shall be so vaccinated; and

2nd, if in any local area, in which animal-lymph is procurable human lymph is so prescribed, and the parent or guardian of any child desires that such child should be vaccinated with animal-lymph and tenders to the vaccinator the amount of such fee, not exceeding one rupee, as may be fixed by such rules in this behalf, such child shall be so vaccinated.

16. No fee shall be charged by any vaccinator except a private vaccinator to the parent or guardian of any child for any of the duties imposed on such vaccinator by or under the provision of this Act: No fee to be charged except by private vaccinator.

Provided that it shall be lawful for a vaccinator to accept a fee for vaccinating a child by request of the parent or guardian elsewhere than in the circle for which such vaccinator is appointed. Proviso.

17. The Superintendent of Vaccination, in addition to the other duties imposed on him by or under the provisions of this Act, shall ascertain whether all unprotected children under the age of fourteen years if boys, and under the age of eight years if girls, within the local area under his superintendence have been vaccinated; and if he has reason to believe that the parent or guardian of any such child is bound by the provisions hereinbefore contained, to procure the vaccination of such child or to present it for inspection, and has omitted so to do, he shall personally go to the house of such parent or guardian and there make inquiry, and shall, if the fact is proved, forthwith deliver to such parent or guardian, or cause to be affixed to his house, a notice requiring that the child be vaccinated or (as the case may be) that it be presented for inspection at a time and place to be specified in such notice. Duties of Superintendent of Vaccination.

18. If such notice is not complied with, the Superintendent of Vaccination shall report the matter to the Magistrate of the district or such Magistrate as the Local Government or the Magistrate of the district may from time to time appoint in this behalf; and the Magistrate receiving such report shall summon the parent or guardian of the child and demand his explanation, and shall, if such explanation is not satisfactory, make an order in writing directing such parent or guardian to comply with the notice before a date specified in the order. Notice to parent or guardian neglecting to comply with Act.

Order by Magistrate when notice not complied with.

Procedure when order not obeyed.

If on such date the order has not been obeyed, the Magistrate shall summon the parent or guardian before him and unless just cause or excuse is shown, shall deal with the disobedience as an offence punishable under section 22..

Magistrates to be non-official Indians.

The Magistrate appointed under this section shall, as far as is conveniently practicable, be natives of India, and not paid servants of the Government.

Power to make rules for municipalities

19. When this Act has been applied to any municipality or any part thereof, the Municipal Commissioners may, from time to time, make rules* consistent with this Act, for the proper enforcement of this Act within the limits to which it applies. Such rules shall be made in the manner in which, under the law for the time being in force, the Municipal Commissioners make rules or byelaws for the regulation of other matters within the limits of the municipality; and shall, when confirmed by the Commissioner and published in the official Gazette, have the force of law :

Provided that the Commissioner may at any time rescind or modify any such rule.

Note.—The manner of making rules under this Act will be that prescribed by section 23 of the General Clauses Act (United Provinces), 1904.

19A. When this Act has been applied to any notified area or any part thereof, the Local Government may, from time to time, make rules consistent with this Act, for the proper enforcement of this Act within the limits to which it applies. Such rules, when published in the official Gazette, shall have the force of law. :

Act XXXVIII of 1920. Powers to make rules for cantonments.

What rules under sections 19, 19A and 20 may provide for.

20. When this Act has been applied to any cantonment or any part thereof, the Local Government may, from time to time, make such rules.

21. The rules to be made for any local area under sections 19, 19A or 20 may, among other matters, provide for—

(a) the division of such local area into circles for the performance of vaccination;

(b) the appointment of a place in each vaccination circle as a public vaccine station, and the posting of some distinguishing mark in a conspicuous place near such station;

(c) the qualifications to be required of public vaccinators and Superintendents of Vaccination;

(d) the authority with which their appointment, suspension and dismissal shall rest;

(e) the time of attendance of public vaccinators at the vaccine stations and their residence within the limits of the vaccination circles;

(f) the distinguishing mark or badge to be worn by them;

(g) the amount of fee chargeable by private vaccinators, and their guidance generally in the performance of their duties;

*For rules (draft) which may be made under this section and which have been generally adopted, see pages 531 to 538 *infra*. Similar rules can be made under section 20.

- (h) the facilities to be afforded to people for procuring the vaccination of their children at their own houses;
- (i) the grant and form of certificates of successful vaccination, of unfitness for vaccination, or of insusceptibility of vaccination;
- (j) the nature of the lymph to be used and the supply of a sufficient quantity of such lymph;
- (k) the fee to be paid for vaccination with animal-lymph under section 15;
- (l) the fee to be paid to a public vaccinator for vaccinating a child beyond the vaccination circle at the request of the parent or guardian of the said child;
- (m) the preparation and keeping of registers showing—
 - the names of children born in such local area on or after the date of the application of this Act;
 - the names of unprotected children born in such local area previous to the application of this Act, and who are, at the time this Act is applied, under the age of fourteen years if boys and eight years if girls;
 - the names of unprotected boys and girls, respectively, under those ages brought within such local area at any time after the application of this Act and who have resided there for a month;
 - the result of each vaccination or its postponement, and the delivery of certificates, if any;
- (n) the assistance to be given by the Municipal Commissioners and municipal servants in the preparation of these registers, and in other matters; and
- (o) the preparation of vaccination reports and returns.

22. Whoever commits any of the undermentioned offences (that is to say)— Punishment of offences.

- (a) violates the provisions of section 6;
- (b) neglects without just excuse to obey an order made under section 18;
- (c) breaks any of the rules made under section 19, 19A or 20; or
- (d) neglects without just cause to obey an order made under section 18 after having been previously convicted of so neglecting to obey a similar order made in respect of the same child;

shall be punished as follows, that is to say—

in the case of the offence mentioned in clause (a), with simple imprisonment for a term which may extend to three months, or with fine which may extend to two hundred rupees, or with both;

in the case of the offences mentioned in clauses (b) and (c), with fine which may extend to fifty rupees; and

in the case of the offence mentioned in clause (d), with simple imprisonment for a term which may extend to six months; or with fine which may extend to one thousand rupees, or with both;

Municipal funds
to receive fine and
meet expenditure.

23. The amount of all fees and fines realized, and the amount of all expenditure incurred under this Act in any municipality or notified area shall, respectively, be credited to and paid from the municipal fund or notified area fund.

Employment of vaccinators on other duties.

1. Where vaccinators are entertained by boards they are ordinarily paid their full salary for the whole year round, although they are employed on their proper duties for less than half the year. There is no reason, under these circumstances, why the services of the vaccinators should not be utilized during the remainder of the year, either in the dispensaries or in dispensing medicine where sickness may be most prevalent, or in any other way for the benefit of the municipality.

2. Vaccinators may also be employed as mortuary registrars and in the work of checking mortuary and birth statistics.

Instructions for the control of vaccination in municipalities where Medical Officers of Health are not employed.

Sanitation department
resolution
no. 412/V-267-B.,
dated September
23, 1883.

1. The officer in civil medical charge of the district shall be *ex officio* Superintendent of Vaccination throughout the district. As a rule, Civil Surgeons have been appointed under the Vaccination Act, 1880, Superintendents of Vaccination in municipalities situated at the headquarters of districts. In outlying municipalities an assistant surgeon or sub-assistant surgeon has been generally appointed, as the Act imposes on the Superintendent duties which can only be performed by a resident of the town.

G. O. no. 3/XVI
—321-B., dated
January 5, 1907.

2. All municipal vaccinators in the discharge of their professional duties are under the control and orders of the Civil Surgeon.

3. Under the orders of Civil Surgeon of each district assistant surgeons employed in medical duties in the district may be deputed, as far as is consistent with proper performance of their own special duties, to inspect and report on the work of municipal vaccinators.

4. In municipalities attached to the sadar station of a district the Civil Surgeon will be expected when consistent with the performance of his other duties, to spend on an average two hours on two mornings of each week, or four hours in each week, in inspecting the work of the municipal vaccinators, and in aiding them by his advice and by his presence amongst the people.

5. Under the same conditions assistant surgeons in charge of civil hospitals will be expected to devote a similar amount of time to the same objects.

6. In municipalities where a branch dispensary is located, the Civil Surgeon will be expected to arrange that two of his quarterly visits

4. Each of the public vaccinators shall possess a certificate of qualification under the seal and signature of the Superintendent of Vaccination in the following form:—

“I hereby certify that I have examined——— and find him qualified for the office of public vaccinator.”

Dated at

The of 19 . Superintendent of Vaccination.

Before granting such certificate the Superintendent of Vaccination shall be assured of the soundness of the candidate's knowledge in regard to—

- (1) The vaccination operation.
- (2) The characteristics of a good vesicle and cicatrix.
- (3) The chief symptoms of small-pox disease.
- (4) The collection and preservation of lymph.
- (5) The Vaccination Act and Rules.
- (6) The forms and certificates required under the rules.

The authority with which the appointment, suspension and dismissal of public vaccinators shall rest.

5. The public vaccinators shall be appointed, rewarded and promoted and may, for recorded misconduct or bad work, be punished, suspended or dismissed on the recommendation of the Superintendent.

The time of attendance of a public vaccinator at the vaccination station and the public vaccinator's place of residence.

6. The hours of daily attendance of a public vaccinator at the vaccine station shall be fixed by the board.

7. A public vaccinator shall be a permanent resident of the circle, and shall be absent therefrom only for such periods of leave as may be granted with the approval of the Superintendent.

The distinguishing mark or badge to be worn by the vaccinators.

8. Public vaccinator shall at all times, when engaged in the duties of their office, wear a badge in the form of a brass plate with the words “Public Vaccinator” engraved on it.

The facilities to be afforded to people for procuring the vaccination of children at their own houses:

9. Public vaccinators shall vaccinate children of the circle at their houses, at the request of the parent or guardian, or at any other place within the circle by direction of the Superintendent.

The grant and form of certificates of successful vaccination, of unfitness for vaccination, or of insusceptibility to vaccination.

10. Certificates of vaccination shall be in form (A) hereto annexed

11. Certificates of unfitness for vaccination shall be in form (B) hereto annexed.

12. The public vaccinator shall issue to the parent or guardian a certificate of vaccination in form (A) on account of every child vaccinated on the day of vaccination, and shall complete the certificate on the day of examination, and he shall also issue to the parent or guardian a certificate in form (B) of unfitness for vaccination on account of every child found unfit on the day of its examination. All cases of reported unfitness for vaccination shall be referred by the vaccinator to the Superintendent, whose countersignature to every certificate issued in form (B) will be necessary.

Before final delivery to the parent or guardian of any certificate, the public vaccinator shall complete and sign the entries on its fly-leaf, which shall remain bound in the book of such certificates. Every public vaccinator shall be provided with books of the above forms (A) and (B).

The nature of the lymph to be used and the supply of a sufficient quantity of such lymph.

13. The lymph to be used by the public vaccinator shall be bovine lymph supplied on payment to the Superintendent by the Medical Officer in charge, Government Bovine Lymph Dépôt, Patwa Dangar, Jeolikote (district Naini Tal), during the season.

Weir's scarifiers will be supplied for the use of the public vaccinators, on payment, from the Government Bovine Lymph Dépôt, Patwa Dangar, on indents submitted through the Director of Public Health, but vaccine needles, where they are used, and ivory points will be supplied, as formerly, free of charge.

Fee to be levied for vaccination with animal-lymph.

14. No fee shall be charged for vaccination with animal-lymph within municipal limits; for the successful vaccination with animal-lymph of a child residing beyond the circle limits, the operation and inspection being performed at the child's home, the public vaccinator shall demand a fee of four annas.

The preparation and keeping of certain registers.

15. Registers in the forms appended to these rules shall be maintained :—

(1) Register of infants born within the circle on or after the* with record of vaccination or reason for non-vaccination, in every muhalla of the municipality.

(2) Register of the names of children brought into municipal limits after the* who have not been vaccinated or have not had small pox, such children having resided in the municipality, for a month, and being, if boys, under the age of 14 years; if girls under the age of 8 years.

*Here insert the date of the commencement of the first vaccination season during which the Act is enforced. Under present orders the vaccination season commences on 1 October in municipalities in the plains and terminates on the 31 March.

16. The general register of vaccinations performed in the circle and forms of monthly returns will be supplied by the Superintendent, Printing and Stationery, U. P., Allahabad, on indents submitted through the Civil Surgeon.

17. At the commencement of every vaccination season the executive officer or secretary shall cause notices to be affixed for public information in conspicuous places throughout the circle both in Hindi and Urdu in form (C) appended to these rules.

The preparation of vaccination reports and returns.

18. A monthly statement of results shall be submitted by the Superintendent to the District Superintendent of Vaccination during the six months of the vaccination season in the prescribed departmental form. At the same time a copy should be sent to the board.

The Superintendent shall submit to the District Superintendent of Vaccination and the board a statement of results for the season after its termination, together with a concise report upon the working of the Act during the season.

Miscellaneous.

19. If at any time of the vaccination season the Superintendent shall have proof that a parent or guardian has failed to procure the vaccination of a child liable to vaccination under the Act he shall cause to be delivered to such parent or guardian or to be attached to his house a notice in the accompanying form (D).

FORM (A) Municipality (see rule 10).

FLY-LEAF	Certificate of vaccination issued on _____ of _____ 193 .						
Register no.	Vaccinated child.			Parent or guardian.		Result of operation.	
	Name.	Sex.	Age.	Name.	Caste.		Place of abode.
Date of presentation.							Case examined on the _____ and found _____
Result.	NOTE.—The child herein mentioned is to be presented with this certificate for examination on _____						
Record of instruction.	Public Vaccinator.						
	Certified that the above is a true account of the vaccination records.						
	This certificate was given to _____ with instructions to _____						
Public Vaccinator.	Superintendent of Vaccination.			Public Vaccinator.			

N.B.—The entry in the column of results should be (1) "successful" or (2) "unsuccessful" or (3) "unsuccessful for the third time."

The instructions should be (1) "to preserve the certificate" or (2) "to present the child for re-vaccination," or (3) "to consider further vaccination of the child unnecessary." In the last case (3) the instruction entry shall be countersigned by the Superintendent.

FORM (B) Municipality (see rule 11).

No.	No. _____						
Date	Certificate of unfitness for vaccination _____ issued on the _____ of _____ 193 .						
Name of child.	Child.			Parent or guardian.		Instruction.	
	Name.	Sex.	Age.	Name.	Caste.		Place of abode.
Name of parent and place of abode.							Child to be presented for re-inspection on _____
Cause of unfitness.	I hereby certify that the abovenamed child was presented to me for vaccination this day and found unfit for vaccination for a period of _____ by reason of _____						
Instructions.	Countersigned. _____						
Public Vaccinator.	Superintendent of Vaccination.			Public Vaccinator.			

N.B.—The instruction entry should denote (1) a fixed date of the current vaccination season, or (2) a period of the next vaccination season.

FORM (O) (see rule 17).

Public Notice, dated _____

The public are hereby informed that the vaccination season of 19 _____ commenced on the _____ and this is to give notice that, in obedience to the law, every unvaccinated child more than six months' of age, resident within the municipality, should be presented, by its parent or guardian, to the public vaccinator for inspection with a view to its vaccination, if found in good health.

Executive Officer
 _____, Municipal Board.
Secretary

FORM (D) (see rule 19).

Notice issued under section 17 of the Vaccination Act on _____*the* _____ *of* _____ *19* .

To _____

(name) of (address)

The abovenamed (name) is required to present to the public vaccinator the under-mentioned child (or children) between the hours of _____ and _____ on the _____ day of _____ at _____ for examination with a view to the vaccination of such child (or children).

Name or description of child (or children). _____

Superintendent of Vaccination

Form B.

Showing children brought into the municipality and liable to compulsory vaccination.

CASTE AND SEX OF CHILD.		PRIMARY.				CAUSE OF NON-VACCINATION.				RE-VACCINATION.				Total																																										
Caste or Religion.	Sex.	First Time.		Second Time.		Left town or account of scars of small-pox (date of verification).	Unaccounted for (date of verification).	Age at the time of re-vaccination.	First Time.		Second Time.		Final Result.	Signature of vaccinator.	Initials of inspecting officer.																																									
		Number of the lymph used.	Date of operation.	Number of the lymph used.	Date of operation.				Number of the lymph used.	Date of operation.	Number of the lymph used.	Date of operation.																																												
1	Male	23	24	25	26			40	41	42	43	44	45	46	47	48	49	50	51																																					
2	Female	23	24	25	26			39	40	41	42	43	44	45	46	47	48	49	50	51																																				
3	Male	23	24	25	26			38	39	40	41	42	43	44	45	46	47	48	49	50	51																																			
4	Female	23	24	25	26			37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																																		
5	Male	23	24	25	26			36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																																	
6	Female	23	24	25	26			35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																																
7	Male	23	24	25	26			34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																															
8	Female	23	24	25	26			33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																														
9	Male	23	24	25	26			32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																													
10	Female	23	24	25	26			31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																												
11	Male	23	24	25	26			30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																											
12	Female	23	24	25	26			29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																										
13	Male	23	24	25	26			28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																									
14	Female	23	24	25	26			27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																								
15	Male	23	24	25	26			26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																							
16	Female	23	24	25	26			25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																						
17	Male	23	24	25	26			24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																					
18	Female	23	24	25	26			23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																				
19	Male	23	24	25	26			22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																			
20	Female	23	24	25	26			21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																		
21	Male	23	24	25	26			20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																	
22	Female	23	24	25	26			19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51																
23	Male	23	24	25	26			18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51															
24	Female	23	24	25	26			17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51														
25	Male	23	24	25	26			16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51													
26	Female	23	24	25	26			15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51												
27	Male	23	24	25	26			14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51											
28	Female	23	24	25	26			13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51										
29	Male	23	24	25	26			12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51									
30	Female	23	24	25	26			11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51								
31	Male	23	24	25	26			10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51							
32	Female	23	24	25	26			9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51						
33	Male	23	24	25	26			8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51					
34	Female	23	24	25	26			7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51				
35	Male	23	24	25	26			6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51			
36	Female	23	24	25	26			5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51		
37	Male	23	24	25	26			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	
38	Female	23	24	25	26			3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
39	Male	23	24	25	26			2	3	4	5	6	7	8	9	10	11	12	13	14	15	16																																		

Act No. XI of 1881.

(As amended.)

An Act to give power to prohibit the levy of municipal taxes in certain cases.

WHEREAS it is expedient to empower the Governor General in Council to prohibit, in certain cases, the levy of municipal taxes payable by persons in the military or air-force service or by the Secretary of State for India in Council: It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The Municipal Taxation Act, 1881;"
It extends to the whole of British India.

Short title.

Local extent.

2. In this Act "Municipal Committee" includes a Municipal Corporation or a body of Municipal Commissioners constituted by or under the provisions of any enactment for the time being in force.

"Municipal Committee" defined.

3. Notwithstanding anything contained in any enactment for the time being in force, the Governor General in Council may by an order in writing prohibit the levy by a Municipal Committee of any specified tax—

Power to prohibit levy of tax.

(a) payable by any person subject to the Army Act, the Indian Army Act, 1911 or the Air Force Act, who is compelled by the exigencies of military or air-force duty to reside within the limits of a municipality; or

(b) payable by the Secretary of State for India in Council.

The Governor General in Council may, by a like order, rescind any such prohibition.

4. So long as any order made under section 3, prohibiting the levy of a tax on any person mentioned in clause (a) of that section remains in force, the Secretary of State for India in Council shall be liable to pay to the Municipal Committee mentioned in the order the amount which otherwise would have been payable to such Committee by such person:

Secretary of State in Council to pay taxes referred to in section 3, clause (a).

Provided that the said Secretary of State in Council shall not be liable to pay any sum in respect of any horse which such person is bound by the regulations of the service to which he belongs to keep.

5. So long as any order made under section 3, prohibiting the levy of any tax payable by the Secretary of State for India in Council remains in force, the said Secretary of State in Council shall be liable to pay to the Municipal Committee, in lieu of such tax, such sums (if any) as an officer from time to time appointed in this behalf by the Local Government may, having regard to all the circumstances of the case, from time to time determine to be fair and reasonable.

Payments to be made in lieu of taxes referred to in section 3, clause (b).

6. If any question arises whether any duty is military or air-force duty within the meaning of this Act, the decision of the Governor General in Council thereon shall be conclusive.

Decision of questions arising under this Act.

If any question arises whether any person is compelled as aforesaid to reside within the limits of a municipality or is bound as aforesaid to keep any horse, the decision thereon of such authority as the Governor General in Council may from time to time appoint in this behalf shall be conclusive.

Exemption of certain persons from taxation.

The following orders have been published by the Government of India on the subject of exemption :—

Government of India, department of Education, Health and Lands, notification no. 821, dated October 18, 1923, as amended by notification no. 68, Local Self-Government, dated June 30, 1925, (circular letter no. 2666/XI—127-1925, dated September 12, 1925.)

The levy by any municipal board upon any person subject to the Army Act, or to the Indian Army Act, 1911, who is compelled by the exigencies of military duty to reside within a limit of a municipality, of taxes of the following kinds is prohibited :—

- (1) Municipal taxes on salaries.
- (2) Municipal taxes on professions, trades, callings, offices, or appointments.
- (3) Municipal taxes on animals or vehicles in respect of—
 - (a) any animal which such person is required by the regulations of the service to which he belongs to keep; and
 - (b) any vehicle which such is permitted to keep in lieu of an animal which in the absence of such permission the said regulations would require to keep.

G. G. O. (Home department) no. 77, dated May 2, 1907.

The Government of India have also prohibited the levy by any municipal board of any tax payable in respect of a bicycle or tricycle by a warrant or non-commissioned officer or soldier, who is compelled by the exigencies of military duty to reside within the limits of a municipality.

Liability of Government property to taxation.

The following order has been published by the Government of India on the subject of the taxation of Government property :—

Government of India, Home department, no. 215, dated June 7, 1885.

Attention is invited to paragraph 2 of Home department Circular The Governor General in letter no. 5—165-173 of November 18, 1881 (quoted in the margin) regarding the Council does not purpose to issue any general order under clause (b) of section 3 of the Act regarding the exemption of Government property from municipal taxation. As it appears possible that the wording of the paragraph in question may convey a misapprehension of the intentions of the Government of India regarding the application of the provisions of clause (b), section 3 of Act XI of 1881, the Governor General in Council considers it desirable to explain that that clause was framed mainly with a view to enable the Government to deal with cases of assessment of Government property when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of the particular tax, e.g., when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it. It was the intention of the Act of 1881 to enable the Government to deal with such cases, failing an amicable (though possibly arbitrary) settlement with the local authority concerned, by at once issuing an order of

prohibition under section 3, clause (b), and appointing an officer under section 5 without entering upon any formal argument or attempting to contest the matter by way of appeal or otherwise. In cases, however, in which there are no such peculiar circumstances attaching to the Government property assessed, as, e.g., where it consists of ordinary dwelling-houses, the assessment should either be accepted or, if it appears unduly high, proceedings should be taken to obtain redress under the ordinary municipal law, and recourse should not be had to the special provisions of the Act of 1881. .

Act No. XI of 1890.

(As amended.)

An Act for the prevention of cruelty to animals.

WHEREAS it is expedient to make further provision for the prevention of cruelty to animals; It is hereby enacted as follows:—

Title, extent,
and commencement
and supersession of
other enactments.

1. (1) This Act may be called the "Prevention of Cruelty to Animals Act, 1890."

(2) This section extends to the whole of British India; and the Local Government may, by notification in the official Gazette, extend on and from a date to be specified in the notification, the whole or any part of the rest of this Act to any such local area as it thinks fit.*

(3) When any part of this Act has been extended under sub-section (2) to a local area, the Local Government may, by notification in the official Gazette, direct that the whole or any part of any other enactment in force in the local area for the prevention of cruelty to animals shall, except as regards anything done or any offence committed or any fine or penalty incurred or any proceedings commenced, cease to have effect in the local area, and such whole or part shall cease to have effect accordingly until the Local Government, by a like notification otherwise directs.

(4) The Local Government may cancel or vary a notification under sub-section (2) or sub-section (3).

Definitions.

2. In this Act, unless there is something repugnant in the subject or context,—

(1) "animal" means any domestic or captured animal; and

(2) "street" includes any way, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, to which the public have access.

Penalty for cruelty
to animals in
public places and
for sale in such
places of animals
killed with unne-
cessary cruelty.

3. If any person in any street or in any other place, whether open or closed, to which the public have access, or within sight of any person in any street or in any such other place—

(a) cruelly and unnecessarily beats, over-drives, over-loads or otherwise ill-treats any animal, or

(b) binds or carries any animal in such a manner or position as to subject the animal to unnecessary pain or suffering, or

(c) offers, exposes or has in his possession for sale any live animal which is suffering pain by reason of mutilation, starvation or other ill-treatment, of any dead animal which he has reason to believe to have been killed in an unnecessarily cruel manner,

he shall be punished with fine which may extend to one hundred rupees or with imprisonment for a term which may extend to three months, or with both.

Penalty for prac-
tising *phuka*.

4. If any person performs upon any cow the operation called *phuka*, he shall be punished with fine which may extend to one hundred rupees, or with imprisonment which may extend to three months or with both.

*For the municipalities to which the whole or a part of this Act has been extended, see the schedule appended to this Act.

5. If any person kills any animal in an unnecessarily cruel manner he shall be punished with fine which may extend to two hundred rupees, or with imprisonment for a term which may extend to six months, or with both. Penalty for killing animals with unnecessary cruelty anywhere.

5A. If any person has in his possession the skin of a goat, and has reason to believe that the goat has been killed in an unnecessarily cruel manner, he shall be punished with fine which may extend to one hundred rupees, or with imprisonment which may extend to three months, or with both, and the skin shall be confiscated. Penalty for being in possession of the skin of a goat killed with unnecessary cruelty.

5B. If any person is charged with the offence of killing a goat contrary to the provisions of section 5, or with an offence punishable under section 5A, and it is proved that such person had in his possession, at the time the offence was alleged to have been committed, the skin of a goat with any part of the skin of the head attached thereto, it shall be presumed, until the contrary be proved, that such goat was killed in an unnecessarily cruel manner, and that the person in possession of such skin had reason so to believe. Presumptions as to possession of the skin of a goat.

6. (1) If any person employs in any work or labour any animal which by reason of any disease, infirmity, wound, sore or other cause, is unfit to be so employed, or permits any such unfit animal in his possession or under his control to be so employed, he shall be punished with fine which may extend to one hundred rupees. Penalty for employing anywhere animals unfit for labour.

(2) The Local Government may, by general or special order, appoint places to be infirmaries for the treatment and care of animals in respect of which offences against sub-section (1) have been committed*.

(3) The Magistrate, before whom a prosecution for such an offence has been instituted, may direct that the animal in respect of which the offence is alleged or proved to have been committed shall be sent for treatment and care to an infirmary, and be there detained until it is, in his opinion, or in the opinion of some other Magistrate, again fit for the work or labour on which it has been ordinarily employed.

(4) The cost of the treatment, feeding and watering of the animal in the infirmary shall be payable by the owner of the animal, according to such scale of rates as the District Magistrate or, in the case of an infirmary in a presidency town, the Commissioner of Police, may from time to time prescribe.

(5) If the owner refuses or neglects to pay such cost and to remove the animal within such time as a Magistrate may prescribe, the Magistrate may direct that the animal be sold and that the proceeds of the sale be applied to the payment of such cost.

(6) The surplus, if any, of the proceeds of the sale shall on application made by the owner within two months after the date of the sale be paid to him; but the owner shall not be liable to make any payment in excess of the proceeds of the sale.

7. If any person wilfully permits any animal of which he is the owner to go at large in any street while the animal is affected with contagious or infectious disease, or without reasonable excuse permits any diseased or disabled animal of which he is the owner to die in any public place Penalty for permitting diseased animals to go at large or to die in public places

*The cattle pound in municipalities to which section 6(1) has been extended, has ordinarily been appointed to be the infirmary for the purpose of this sub-section

street, he shall be punished with fine which may extend to one hundred rupees.

Special power of search and seizure in respect of certain offences.

7A. If a police officer, not below the rank of sub-inspector, has reason to believe that an offence under section 5, in respect of a goat, is being or is about to be, or has been, committed in any place or that any person has in his possession the skin of a goat with any part of the skin of the head attached thereto, he may enter and search such place or any place in which he has reason to believe any such skin to be, and may seize any such skin and any article or thing used or intended to be used in the commission of such offence.

Search warrants

8. (1) If a Magistrate of the first class, Sub-divisional Magistrate, Commissioner of Police, or District Superintendent of Police, upon information in writing, and after such inquiry as he thinks necessary, has reason to believe that an offence against section 4, section 5, or section 6, is being or is about to be or has been committed in any place, he may either himself enter and search, or by his warrant authorize any police officer above the rank of a constable to enter and search the place.

Act X of 1882 (V of 1898).

(2) The provisions of the Code of Criminal Procedure, 1882, relating to searches under that Code, shall, so far as those provisions can be made applicable, apply to a search under sub-section (1) or under section 7A.

Limitation for prosecutions.

9. A prosecution for an offence against this Act shall not be instituted after the expiration of three months from the date of the commission of the offence.

Destruction of suffering animals.

10. When any Magistrate, Commissioner of Police or District Superintendent of Police has reason to believe that an offence against this Act has been committed in respect of any animal, he may direct the immediate destruction of the animal if, in his opinion, its sufferings are such as to render such a direction proper.

Saving with respect to religious rites and usages.

11. Nothing in this Act shall render it an offence to kill any animal in a manner required by the religion or religious rites and usages of any race, sect, tribe or class.

Provisions supplementary to section 1 with respect to extent of Act.

12. Notwithstanding anything in section 1, sections 9, 10, and 11 shall extend to every local area in which any section of this Act constituting an offence is for the time being in force.

Application of the Act.

The whole Act (XI of 1890) is in force in all the municipalities in the province. The number and date of the notification extending the Act to each municipality is given in the schedule appended :—

Schedule.

Municipality.	No. and date of notification under section 1 (2) of the Act	Municipality.	No. and date of notification under section 1 (2) of the Act.
1	2	1	2
1. Dehra ..	3675, dated December 19, 1896.	5. Deohand ..	1662, dated May 6, 1913.
2. Mussoorie ..	Ditto.	6. Roorkhee ..	2803, dated August 21, 1900.
3. Saharanpur ..	1662, dated May 6, 1913.	7. Muzaffarnagar	4080, dated December 20, 1897.
4. Haridwar Union ..	2137, dated May 27, 1918.	8. Kalraha ..	1662, dated May 6 1913.

Municipality.	No. and date of notification under section 1 (2) of the Act.	Municipality.	No. and date of notification under section 1 (2) of the Act.
1	2	1	2
9. Meerut ..	1662, dated May 6, 1913.	50. Jhansi ..	1174, dated April 23, 1902.
10. Ghaziabad ..	Ditto.	51. Mau ..	1662, dated May 6, 1913.
11. Hapur ..	1662, dated May 5, 1913.	52. Laltpur ..	Ditto.
12. Bulandshahr ..	522, dated February 23, 1898.	53. Orai ..	Ditto.
13. Khurja ..	1662, dated May 6, 1913.	54. Kalpi ..	Ditto.
14. Sikandrabad ..	Ditto.	55. Kunch ..	Ditto.
15. Koli (Aligarh) ..	1776, dated June 20, 1907.	56. Banda ..	Ditto.
16. Hathras ..	Ditto.	57. Benares ..	1662, dated May 6, 1913.
17. Atrauli ..	1662, dated May 6, 1913.	58. Mirzapur ..	Ditto.
18. Sikandra Rao ..	Ditto.	59. Jaunpur ..	Ditto.
19. Muttra ..	2336, dated August 12, 1901.	60. Ghazipur ..	1517, dated June 15, 1911.
20. Brindaban ..	1662, dated May 6, 1913.	61. Ballia ..	3719, dated November 5, 1900.
21. Agra ..	Ditto.	62. Gorakhpur ..	3120, dated November 18, 1893.
22. Firozabad ..	Ditto.	63. Azamgarh ..	1922, dated June 20, 1900.
23. Mainpuri ..	2397, dated August 31, 1899.	64. Almora ..	3287, dated September 21, 1900.
24. Etah ..	1662, dated May 6, 1913.	65. Naini Tal ..	Ditto.
25. Sonon ..	2864, dated June 20, 1918.	66. Kashipur ..	2807, dated June 18, 1918.
26. Kasganj ..	3615, dated November 9, 1910.	67. Lucknow ..	1762, dated May 6, 1913.
27. Jalesar ..	1662, dated May 6, 1913.	68. Unao ..	Ditto.
28. Bareilly ..	Ditto.	69. Rao Bareilly ..	4080, dated December 23, 1900.
29. Bijnor ..	Ditto.	70. Sitapur ..	46, dated January 4, 1902.
30. Chandpur ..	Ditto.	71. Khairabad ..	1662, dated May 6, 1913.
31. Dhampur ..	Ditto.	72. Hardoi ..	Ditto.
32. Nagina ..	Ditto.	73. Shahabad ..	Ditto.
33. Najibabad ..	Ditto.	74. Sandila ..	Ditto.
34. Budaun ..	3829, dated November 8, 1905.	75. Lakhimpur ..	Ditto.
35. Ujhani ..	1662, dated May 6, 1913.	76. Fyzabad ..	716, dated March 4, 1910.
36. Sahaswan ..	Ditto.	77. Tanda ..	1662, dated May 6, 1913.
37. Moradabad ..	Ditto.	78. Gonda ..	Ditto.
38. Chandausi ..	Ditto.	79. Bahrampur ..	Ditto.
39. Amroha ..	Ditto.	80. Bahraich ..	Ditto.
40. Sambhal ..	Ditto.	81. Sultanpur ..	Ditto.
41. Shahjahanpur ..	Ditto.	82. Bela (Partabgarh) ..	Ditto.
42. Tilhar ..	Ditto.	83. Nawabganj (Bara Bank) ..	2803, dated June 18, 1918.
43. Pilibhit ..	1066, dated April 15, 1902.		
44. Bisalpur ..	1662, dated May 6, 1913.		
45. Fatehgarh-cum-Farrukhabad ..	4055, dated December 18, 1897.		
46. Etawah ..	1176, dated April 23, 1902.		
47. Cawnpore ..	3545, dated November 18, 1909.		
48. Fatehpur ..	1662, dated May 6, 1913.		
49. Allahabad ..	1430, dated April 21, 1910.		

Act No. II of 1890.

As amended by the Devolution Act XXXVIII of 1920.

An Act to provide for the collection in certain cases of municipal and other taxes by Railway Administrations.

WHEREAS it is expedient to provide for the collection in certain cases of municipal and cantonment taxes by railway administrations; it is hereby enacted as follows:—

Extent and com-
monment

1. (1) This Act extends to the territories for the time being administered by the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh; and

(2) It shall come into force at once.

Definitions

2. (1) "Railway administration" shall have the meaning assigned to that expression in section 4 (6) of the Indian Railways Act, 1890.

(2) "Municipal tax" and "Cantonment tax" mean, respectively, any tax, toll, duty, fee or other charge duly imposed under the North-Western Provinces and Oudh Municipalities Act, 1883, or the Cantonments Act, 1859.

Power to make
agreement to col-
lect taxes
Act XXXVIII of
1920

3. It shall be lawful for a railway administration, with the previous sanction of the Local Government to agree with a municipal board or cantonment committee to collect municipal or cantonment taxes leviable in respect of persons, animals, carriages of goods conveyed to or from any station on its railway, situate within municipal or cantonment limits, on such terms as may be agreed upon between such railway administration and municipal board or cantonment committee, respectively.

Exemption from
stamp duty

4. No agreement made under this Act shall be chargeable, with stamp duty.

Powers to recover
tax

5. Where any such tax or assessed is collected by a railway administration, the railway administration shall have all the same powers and remedies for the recovery thereof as though the same were a rate or fee which such railway administration is empowered to levy under the Indian Railways Act, 1890.

6. All agreements made before the commencement of this Act between any railway administration and any municipal board or cantonment committee, and all municipal taxes and cantonment taxes heretofore collected by any railway administration, in pursuance of any such agreement which ought have been lawfully made or collected if this Act had been in force at the time, shall be deemed to have been made or collected under the provisions of this Act.

Note.—This Act legalizes the arrangement under which the pilgrim tax in the Districts Allahabad, Mirzapur, Amroha, Saharanpur, Meerut, Budaun and Bareilly, and the cantonment taxes in the various railways connected. It also legalizes the remission taxes through the agency of railways.

Act No. IV of 1899.

As amended by the Decree Act XXXVIII of 1920.

An Act to provide for the exemption from the operation of municipal building laws of certain buildings and lands which are the property, or in the occupation, of the Government and situate within the limits of a municipality.

WHEREAS it is expedient to provide for the exemption from the operation of municipal building laws of certain buildings and lands which are the property, or in the occupation, of the Government and situate within the limits of a municipality; it is hereby enacted as follows:—

1. (1) This Act may be called the Government Buildings Act, 1899; Sho., title and extent.

(2) it extends to the whole of British India.

2. In this Act, the expression "municipal authority" includes a municipal corporation or a body of municipal commissioners constituted by, or under the provisions of, any law or enactment for the time being in force. Municipal authority defined.

3. Nothing contained in any law or enactment for the time being in force to regulate the erection, re-erection, construction, alteration or maintenance of buildings within the limits of any municipality shall apply to any building used or required for the public service or for any public purpose, which is the property, or in the occupation, of the Government, or which is to be erected on land which is the property or in the occupation of the Government: Exemption of certain Government buildings from municipal laws to regulate the erection, etc., of buildings within municipalities.

Provided that where the erection, re-erection, construction or material structural alteration of any such building as aforesaid (not being a building connected with Imperial defence or a building the plan or construction of which ought, in the opinion of the Government, to be treated as confidential or secret) is contemplated, reasonable notice of the proposed work shall be given to the municipal authority before it is commenced.

NOTE—This Act has no application to railways (vide the orders appended to this Act)

4. (1) In the case of any such building as is mentioned in the last preceding section (not being a building connected with Imperial defence, or a building the plan or construction of which ought, in the opinion of the Government, to be treated as confidential or secret), the municipal authority, or any person authorized by it in this behalf, may, with the permission of the Local Government previously obtained, but not otherwise and subject to any restrictions or conditions which may, by general or special order be imposed by the Local Government, inspect the land and building and all plans connected with its erection, re-erection, construction or material structural alteration, as the case may be, and may submit to the Local Government a statement in writing of any objections or suggestions which such municipal authority may deem fit to make with reference to such erection, re-erection, construction or material structural alteration. Objections or suggestions as to erection, etc., of certain Government buildings within municipalities how to be made and dealt with.

(2) Every objection or suggestion submitted as aforesaid shall be considered by the Local Government, which shall, after such investigation (if any) as it shall think advisable, pass orders thereon, and the building referred to therein shall be erected, re-erected, constructed or altered; as the case may be, in accordance with such orders :

Provided that, if the Local Government overrules or disregards any, such objection or suggestion as aforesaid, it shall give its reasons, for so doing in writing.

(3) Every order passed by the Local Government under this section in regard to any building which is used or required for the administration of a central subject as defined in section 45-A of the Government of India Act or which is the property of the Government of India shall be subject to revision by the Governor General in Council but not otherwise, and the decision of the Governor General in Council thereon shall be final.

Act not applicable to railways.

It has been ruled that, in view of section 7 of the Indian Railways Act, 1890 (IX of 1890), the Government Buildings Act, 1899 (IV of 1899), has no application to railways.

C. G. O. (Dept.
of Commerce and
Industry) no. 4170
dated May 16,
1900.

It will usually be expedient, however, to give municipal authorities reasonable notice of any works which it is proposed to undertake on railway land within municipal limits. Water supply, drainage, etc., have to be arranged for in most cases, and railway administrations would run the risk of a good deal of inconvenience if they always insisted on their strict legal rights. The Government of India therefore desire that reasonable notice may always be given to municipalities of all works which it is proposed to construct within municipal limits.

Act No. VI of 1912.

*(As amended by the U. P. Acts No. I of 1916 and No. II of 1930.)*THE UNITED PROVINCES PREVENTION OF
ADULTERATION ACT.

An Act to make provision in the United Provinces for preventing the adulteration of food and drugs.

WHEREAS it is expedient to make provision in the United Provinces for preventing the adulteration of food and drugs; It is hereby enacted as follows :—

1. (1) This Act may be called the United Provinces Prevention of Adulteration Act, 1912. Short title and extent.

(2) This section extends to the whole of the United Provinces; the rest of this Act extends only to such local areas as the Local Government may, by notification in the gazette, direct.

(3) The Local Government in extending the rest of this Act as provided by sub-section (2) of this section may so extend it in respect of any specified article of food or of any specified drug or generally in respect of all articles of food or of all drugs.

NOTE.—For notifications extending the provisions of the Act to certain municipalities, see pages 556—560.

2. In this Act, unless there is something repugnant in the subject or context,— Definitions.

“food” includes every article used for food or drink by man other than drugs or water and all material used or admixed in the composition or preparation of such article, and shall also include flavouring matters and condiments;

“drug” includes medicine for internal or external use and every substance which the Local Government may declare to be a drug for the purposes of this Act, together with every preparation and admixture of the same.

“public analyst” means every person appointed by the Local Government to perform the duties and to exercise the powers of a public analyst as prescribed by this Act.

“local area” includes a municipality, cantonment, notified area, town area, and any area in which a fair or market is held.

“local authority” in the case of a municipality means the municipal board, in the case of a cantonment the cantonment authority, and in the case of any other local area the District or Sub-divisional Magistrate.

3. The Local Government may, by notification as aforesaid, appoint any person whom it may think fit to be public analyst in respect of any area prescribed thereby.

NOTE.—For notification appointing public analyst, see page 560

4. (1) Whoever sells to the prejudice of the purchaser any article of food or any drug which is not of the nature, substance or quality of the article or drug demanded by such purchaser, or sells, or offers or exposes for sale or manufactures for sale any article of food or any drug which is not of the nature, substance or quality which it purports Power of the Local Government to appoint public analyst.

Penalty for sale or manufacture of food or drugs not of the proper nature, substance or quality.

to be, or which is sold or exposed for sale in a manner contrary to any regulations issued by the Local Government under sub-sections (f), (g) or (h) of section 14 shall be punished for the first offence with fine which may extend to two hundred rupees and for a second or any subsequent offence with fine which may extend to one thousand rupees or imprisonment of either description not exceeding three months or both :

Provided that no article shall be deemed to have been sold to the prejudice of the purchaser in the following cases, that is to say :—

- (a) where any matter or ingredient not injurious to health has been added to the food or drug because the same is required for the production or preparation thereof as an article of commerce in a state fit for carriage or consumption, and not fraudulently to increase the bulk, weight or measure of the food or drug or conceal the inferior quality thereof ;
- (b) where in the process of production, preparation or conveyance of such article of food or drug some extraneous substance has unavoidably become intermixed therewith ;
- (c) where any matter or ingredient not injurious to health has been added to or mixed with such article of food or drug and before the sale thereof the seller has brought to the notice of the purchaser, either by means of a label distinctly and legibly written or printed on or with the article or drug or otherwise, the fact that such matter or ingredient has been so added or mixed ;
- (d) where a patent has been granted under any law for the time being in force in respect of any article of food or any drug and the article is sold in the state required by the specification of the said patent.

(2) In a prosecution under this section the Court may presume that any article of food or any drug found in the possession of a person who is in the habit of manufacturing like articles or drugs has been manufactured for sale.

Prohibition of mixing of food or drug with injurious ingredients or selling the same.

5. Any person who mixes, colours, stains or powders or orders or permits any other person to mix, colour, stain or powder, any article of food or drug with any matter or ingredient so as to render the article injurious to health with intent that the same may be sold in that state, or sells or offers or exposes for sale, or has exposed for sale any such article so mixed, coloured, stained or powdered shall be punished for the first offence with fine which may extend to five hundred rupees and for every subsequent offence with fine which may extend to one thousand rupees or imprisonment of either description not exceeding three months or both :

Exemption in case of proof of absence of knowledge.

Provided that no person shall be liable to be convicted under this section in respect of the sale of any such article of food or drug if he proves to the satisfaction of the court before whom he is charged that he did not know that the article of food or drug was so mixed, coloured, stained or powdered as aforesaid and that he could not with reasonable diligence have obtained such knowledge.

5A. (1) When any regulations made under section 14 prescribe the standards of purity and composition of any article of food or drink intended for sale or prohibit or restrict the addition of any preservative or other ingredient or material to any such article, a purchaser of such article shall, unless the contrary is proved, be deemed for the purposes of section 4(1) to have demanded an article complying with the provisions of the regulations, as regards the standards of purity, presence or amount of a constituent, ingredient, or material specified in the regulations, and the addition of any such ingredient or material, in contravention of the regulations, shall, for the purposes of this Act, be deemed to render the article injurious to health.

Presumption to be in favour of genuine articles unless contrary is proved.

(2) Where any such regulations restrict the addition of any preservative or other ingredient or material to an article of food or drink the addition of any such ingredient or material to an amount not exceeding the limit specified by the regulations shall not, for the purposes of this Act, be deemed to render the article injurious to health.

Exemption in case of preservative, etc., added in accordance with regulations.

6. In any prosecution under section 4, it shall be no defence to allege that the vendor was ignorant of the nature, substance or quality of the article or drug sold by him, or that the purchaser having bought only for analysis was not prejudiced by the sale:

Bar of certain pleas in defence in prosecutions under section 4.

Provided that the vendor shall not be deemed to have committed an offence under section 4, if he proves to the satisfaction of the Court all the three following circumstances, namely—

(a) that the article or drug sold was purchased by him as the same in the nature, substance, and quality as that demanded by the purchaser and with a written warranty to the effect that it was of such nature, substance, and quality;

(b) that he had no reason to believe at the time when he sold it that the article or drug was not of such nature, substance, and quality as aforesaid, and

(c) that he sold it in the same state in which he purchased it.

7. Any purchaser of an article of food or of a drug shall be entitled, on payment of such fees as the Local Government may prescribe, to have such article or drug analysed by the public analyst appointed for the area within which such article or drug is purchased, and to receive from him a certificate of the result of his analysis.

Power of purchaser to have article of food or drug analysed.

Provided that no person shall display any such certificate or a copy thereof on his premises or use such certificate as an advertisement, and any person so displaying or using the certificate shall on conviction be punishable with a fine which may extend to one hundred rupees.

Prohibition of the use of public analyst's certificate for purposes of advertisement of any food or drug

NOTE.—For fees prescribed see pages 560-561.

7A. Any person may on payment of the prescribed fee, together with the cost of the sample, require any official inspector appointed under this Act to purchase a sample of any food or drugs in accordance with the provisions of section 8 and to submit the same for analysis.

Right of private person to require official inspectors to take samples.

8. Subject to any rules made by the Local Government under section 14 of this Act, any person duly authorized either generally or specially in this behalf by a local authority may procure any sample of food or drugs and may submit the same to be analysed by the public analyst appointed for the area within which such sample has been procured.

Power to procure samples of food or drugs for analysis.

Procedure when sample of food or drugs is purchased for analysis.

9. (1) Any person purchasing any article of food or any drug with the intention of submitting the same to be analysed by a public analyst shall after the purchase has been completed, forthwith notify to the seller or his agent selling the article or drug his intention to have the same analysed as aforesaid, and shall offer to divide the article or drug into three parts to be then and there separated and each part to be marked and sealed or fastened up in such manner as its nature permits, and shall, if required to do so, proceed accordingly, and shall deliver one of the parts to the seller or his agent.

He shall afterwards retain one of the said parts for future comparison and submit the third part if he deems it right to have the article analysed, to the public analyst.

(2) If the seller or his agent do not accept the offer of the purchaser as aforesaid to divide the article or drug purchased in his presence, the public analyst receiving the article or drug for analysis shall divide the same into two parts, and shall seal or fasten up one of those parts and shall cause it, either upon receipt of the sample or when he supplies his certificate, to be delivered to the purchaser, who shall retain the same for production in case proceedings shall afterwards be taken in the matter.

Penalty for refusing to sell sample of food or drugs for analysis.

10. If any person duly authorised as provided by section 8 or by a rule framed under section 14, as the case may be, applies to purchase any article of food or any drug exposed for sale and tenders the price for a quantity not more than is reasonably requisite for the purpose of analysis, and the person exposing the same for sale refuses to sell the same, the person so refusing shall be punished with fine which may extend to fifty rupees.

Duty of public analyst to supply certificate of analysis.

11. (1) Every public analyst to whom any article of food or any drug has been submitted for analysis under section 7 or under section 8 or a rule framed under section 14, as the case may be, shall deliver to the person so submitting it a certificate, in the form prescribed in the schedule attached to this Act specifying the result of his analysis and shall send a copy of the same to the local authority concerned.

Certificate to be evidence of facts therein stated.

(2) In any proceeding under this Act a certificate of a public analyst made under sub-section (1) shall be conclusive evidence of the facts stated therein.

Power to call report from Chemical Examiner

Provided that any Court before which a case under this Act may be pending, whether exercising original, appellate or revisional jurisdiction, may in its discretion, at the request either of the accused or the complainant, cause any article of food or any drug to be sent for analysis to the Chemical Examiner to Government, who shall thereupon analyse the same and report the result of such analysis to the said Court; the expense of such analysis shall be paid by the accused or the complainant, as the Court may by order direct.

Cognizance of offences

12. No prosecution under this Act shall be instituted without the order or consent in writing of the local authority, or, in the case of a municipal board or a cantonment authority, of the person or persons authorized in this behalf by the said municipal board or cantonment authority.

13. No Magistrate whose powers are less than those of a Magistrate of the second class shall try any offence under this Act.

Jurisdiction.

14. (1) The Local Government may, after previous publication, make rules consistent with this Act—

Power of Local Government to make rules.

- (a) providing for the appointment of persons to be called official inspectors, to carry out the provisions of section 8 and of the Act generally,
- (b) prescribing the qualifications of such official inspectors and the powers to be exercised by them,
- (c) regulating the areas within which such official inspectors shall respectively exercise their powers,

NOTE.—For rules made under this section see page 561.

- (d) prescribing standards of purity and determining what deficiency in any of the normal constituents of any article of food or what addition of extraneous matter shall raise a presumption, until the contrary is proved, that such food is injurious to health within the meaning of section 5 or is not of the nature, substance or equality it purports to be within the meaning of section 4.

Power to determine constituents of any article of food and to lay down standards.

- (e) prescribing the manner in which notice of any addition, admixture or deficiency shall be given to the purchaser of any article of food,

- (f) prohibiting or regulating in the interest of public health the addition of any colouring matter, preservatives, water or other diluent and adulterant to foods or to a particular food, for prohibiting or regulating the abstraction of any ingredient from any food and for prohibiting or regulating the sale for human consumption of any food to which such addition or from which such abstraction has been made or which has been otherwise artificially treated,

- (g) providing for the manner in which any tin or other receptacle containing dried, condensed, skimmed or separated milk is to be labelled or marked prescribing the minimum percentages of milk fat or milk solids which should be present in dried or condensed milk,

- (h) prescribing in the interest of public health the state in which utensils and vessels used in the manufacturing, preparing or containing any food intended for sale shall be kept and prohibiting the use of utensils and vessels made in whole or in part of materials likely to injure such food,

- (i) authorizing the persons taking samples of milk or other food for the purpose of analysis under this Act, to add a preservative to such sample for the purpose of maintaining it in a suitable condition for analysis and regulating the nature and method of addition of such preservatives.

(2) In certifying the results of an analysis under this Act a public analyst shall have regard to any rules framed by the Local Government under clauses (d), (f) and (h) of sub-section (1) of this section.

Limitation for
prosecutions.

15. (1) No summons shall issue for the attendance of any person accused of an offence under section 4 or section 10, unless the same is applied for within thirty days from the date upon which the order or consent referred to in section 12 shall have been made or given.

Particulars to be
contained in sum-
mons.

(2) Every summons issued in a prosecution under section 4 or section 10 shall specify the particulars of the offence charged and the name of the prosecutor; and the day fixed for the hearing of the case shall not be less than seven days from the day on which the summons is served upon such person.

16. The Local Government may by notification prescribe that no person shall sell, or offer or expose for sale, or manufacture or store for sale, any specific article of food or drug except under a licence containing such conditions and given by such authority as the Government may, by the said notification, prescribe.

Penalty for
selling articles of
food without a
licence.

17. Whoever sells or offers or exposes for sale or manufactures or stores or offers for sale any article of food or drug without obtaining such licence or in contravention of the terms of such licence as may be prescribed by section 16 shall be punished for the first offence with fine which may extend to two hundred rupees and for a second or subsequent offence, with fine which may extend to one thousand rupees or imprisonment of either description not exceeding three months or both.

Prohibiting of
adulterants in
places where ghi
is manufactured or
sold.

18. (1) No person shall keep or permit to be kept in any manufactory, shop, or place in which ghi is manufactured any substance intended to be used for the adulteration of such ghi.

(2) If any article capable of being so used is found in such manufactory, shop, or place the court shall, in any prosecution under this section presume, until the contrary is proved, that such article was intended to be used for the purposes of adulteration.

(3) Whoever keeps or permits to be kept in any manufactory, shop or place in which ghi is manufactured, any substance intended to be used for the adulteration of such ghi shall be punished for the first offence with fine which may extend to two hundred rupees and for a second or subsequent offence with fine which may extend to one thousand rupees or imprisonment of either description not exceeding three months or both.

Funds of the
local authority to
receive fines and
meet expenditure.

19. (1) The amount of all fines realized and the amount of all expenditure incurred under this Act shall be credited to and paid from the funds of the local authority within whose jurisdiction the offence is committed.

Liability of con-
victed vendor to
cost of prosecution.

(2) When a prosecution under any section of this Act results in the conviction of a vendor the cost of the prosecution shall be fixed by the court and shall be recoverable as if it were a fine from the person convicted and all sums so recovered shall be paid to the local authority.

Power of public
analyst to take
samples.

20. A public analyst may take any sample of food or drug from any place. No prosecutions shall be instituted on such samples.

SCHEDULE.

Form of certificate.

To*

I, the undersigned, public analyst for the _____ do hereby
 certify that I received on the _____ day of _____ 19 _____ from†
 a sample of _____ for analysis (which then weighed‡
) and have analysed the same and declare the result of my
 analysis to be as follows :—

I am of opinion that the same is a sample of genuine.

or

§I am of opinion that the said sample contained a $\frac{\text{large}}{\text{small}}$ pro-
 portion of ~~an ingredient~~ foreign to pure _____ .||
 ingredients

Observations.§

Signed this _____ day of _____ 19 _____

A. B.

at

*Here insert the name of the person submitting the article for analysis.

†Here insert the name of the person delivering the sample. If the sample is received by post or by railway, entry should be made accordingly.

‡When the article cannot be conveniently weighed, this passage may be erased or the blank may be left unfilled

§This form of certificate was amended by the amending Act of 1916.

||Milk, ghi or any particular edible oil, as the case may be.

¶Here the analyst may insert at his discretion his opinion as to whether the mixture (if any) was for the purpose of rendering the article potable or palatable, or of preserving it or of improving; the appearance or was unavoidable, and may state whether in excess of what is ordinary or otherwise, and whether the ingredients or materials mixed are or are not injurious to health

In the case of a certificate regarding milk, butter or any article liable to decomposition, the analyst shall specially report whether any change had taken place in the constitution of the article that would interfere with the analysis.

Extension of the Act.

In exercise of the powers conferred by section 1 (2) and (3) of the United Provinces Prevention of Adulteration Act, VI of 1912, the Lieutenant-Governor is pleased to extend the provisions of the said Act, with effect from April 1, 1914, to the municipalities of Lucknow, Bareilly, Allahabad, Cawnpore, and Benares, in respect of milk, butter, ghi, edible oils, and drugs.

Notification no.
 89/XVI—80, dated
 March 18, 1914.

2. The Act has also been extended to the following municipalities in respect of articles noted against each with effect from the date of notification noted on the margin :—

Notification no. 288/XVI—73, dated December 18, 1916.	Agra, Meerut, Saharanpur, Fyzabad-Ajodhia, Muttra, Mussorio, and Naini Tal.	In respect of cereals flours, leguminous flours, tea, coffee, vinegar, milk, <i>ghi</i> , butter, edible oils, and drugs
Notification no. 83/XVI—73, dated March 14, 1917.	Dohra Dun and Shahjahanpur ..	Ditto.
Notification no. 191/XVI—61, dated May 21, 1918.	Moradabad	Ditto.
Notification no. 50/XVI—32, dated February 25, 1920.	Fatehgarh-cum-Farrukhabad, Budaun, and Koil (Aligarh).	Ditto.
Notification no. 531/XI—110(m), dated February 21, 1920.		[and in respect of honey, cream, sweetmeat, <i>poori</i> and <i>khoa</i> also to Budaun only.]
Notification no. 2272/XI—140(m), dated July 29, 1920.	Nagina	In respect of <i>ghi</i> , <i>dahi</i> , milk, edible oils and drugs.
Notification no. 2274/XI—53, dated July 29, 1920.	Mirzapur	In respect of milk, butter, edible oils, drugs and sweetmeats.
Notification no. 3439/XI—140(m), dated December 6, 1920.	Barcilly	In respect of sugar, <i>gur</i> , honey and <i>rabri</i> .
Notification no. 169/XVI—96, dated May 25, 1923 and notification no. 3047/XI—270, dated September 1, 1932.	Pilibhit	In respect of milk, <i>ghi</i> , butter, cream, <i>khoa</i> , tea, <i>dahi</i> , sweetmeat, flour of all food grains and cooked food of all kinds.
Notification no. 186/XVI—14, dated June 12, 1924.	Hapur	In respect of milk, butter, <i>ghi</i> and edible oils.
Notification no. 381/XVI—14, dated December 10, 1924.	Baraut	In respect of <i>ghi</i> and all oils.
Notification no. 1412/XI—14, dated May 29, 1925.	Ghazipur	In respect of milk, butter, <i>ghi</i> , edible oils and drugs.
Notification no. 1412/XI—14, dated May 29, 1925.	Kashipur	In respect of milk, <i>ghi</i> , butter, edible oils and drugs.
Notification no. 1412/XI—14, dated May 29, 1925.	Mainpuri	In respect of <i>ghi</i> , milk, edible oils and drugs.
Notification no. 1412/XI—14, dated May 29, 1925.	Roorkee	In respect of milk and <i>ghi</i> .
Notification no. 149/XVI—50, dated October 25, 1929.	Chandausi	In respect of milk, <i>ghi</i> , edible oils, drugs, red pepper, flour, arhar, pulse and turmeric.
Notification no. 215/XVI—50, dated December 14, 1929.	Firozabad	Ditto.

Muzaffarnagar	..	..	In respect of butter, milk, <i>ghi</i> , edible oils, and drugs for so long as the Civil Surgeon of the district is a member of the municipal board and in respect of all edible articles.	Notification no. 47/XVI—60, dated February 18, 1921 and notification no. 3995/XI—279, dated November 11, 1932.
Brindaban	..	..	In respect of <i>ghi</i> , milk, edible oils, flour and milk products such as <i>dahi</i> , <i>khoa</i> , cream, butter, <i>rabri</i> , curds, etc.	Notifications no. 315/XVI—131; dated December 4, 1923 and no. 1126/XI—279, dated April 7, 1931.
Najibabad	..	..	In respect of milk, <i>ghi</i> , edible oils, vinegar, drugs, cereal flours, and honey.	Notification no. 233/XVI—14, dated July 31, 1924.
Ghaziabad	..	..	In respect of <i>ghi</i> and all oils	Notification no. 256/XVI—14A, dated August 20, 1924.
Hardwar	..	..	In respect of cereal flours, leguminous flours, tea, coffee, vinegar, milk, <i>ghi</i> , butter, edible oils, drugs, sweetmeats, <i>puris</i> , sugar and mawa.	Notification no. 288/XVI—73, dated March 18, 1916 and notification no. 413/XI—53, dated February 23, 1927.
Ballia	..	..	In respect of milk, <i>ghi</i> , tea, edible oils, drugs, sweetmeats, and flour.	Notification no. 413/XI—53, dated February 23, 1927.
Rae Bareilly	..	..	In respect of <i>ghi</i> , butter, edible oils, drugs, milk, cream, and <i>khoa</i> .	Notification no. 1907/XI—53, dated July 27, 1925.
Bisalpur	..	..	In respect of milk and <i>ghi</i> .	Notification no. 2113/XI—53, dated August 21, 1925.
Azamgarh	.	..	In respect of <i>ghi</i> , milk and vegetable oils	Notification no. 3972/XI—53, dated January 2, 1926.
Gorakhpur	..	..	Ditto and in respect of tobacco also	Notification no. 1976/XI—140(vin), dated July 4, 1929.
Amreha	..	..	In respect of milk, <i>ghi</i> , edible oils, and drugs.	Notification no. 1605/XI—53, dated June 18, 1926.
Khairabad	..	..	In respect of milk, <i>ghi</i> , and edible oils.	Notification no. 1607/XI—53, dated June 18, 1926.
Deohand	..	..	In respect of <i>ghi</i> , milk, butter, edible oils, drugs, and sweetmeats.	Notification no. 2080/XI—53, dated August 11, 1926.
Bijnor	..	..	In respect of <i>ghi</i> , milk, butter, edible oils, and drugs.	Notification no. 2114/XI—53, dated August 13, 1926.
Hardoi	..	..	In respect of milk, butter, <i>ghi</i> , edible oils, and flour.	Notification no. 2249/XI—53, dated August 26, 1926.
Shahabad	..	..	In respect of milk, butter, <i>ghi</i> , edible oils, and drugs.	Notification no. 2236/XI—53, dated September 1, 1926.

Notification no. 2766/XI—53, dated October 7, 1926.	Kanauj ..	..	..	In respect of <i>ghi</i> , milk, edible oils, and drugs.
Notification no. 2766/XI—53, dated November 10, 1926.	Chandpur	..	..	In respect of <i>ghi</i> , milk, butter, edible oils, drugs, and sweetmeats.
Notification no. 2792/XI—53, dated November 12, 1926.	Sambhal	..	..	In respect of milk, butter, <i>ghi</i> , edible oils, drugs, sweetmeats, and flour.
Notification no. 2918/XI—53, dated December 1, 1926.	Sahaswan	..	..	In respect of <i>ghi</i> , milk, edible oils, and drugs.
Notification no. 3082/XI—53, dated December 14, 1926.	Khurja ..	.	..	In respect of cereal flours, leguminous flours, milk, <i>ghi</i> , butter, edible oils, drugs, sweetmeats, vinegar, honey, <i>khoa</i> , jaggery, <i>shakar</i> , <i>bura</i> , and <i>khand</i> .
Notification no. 181/XVI—14, dated June 12, 1924. Notification no. 3159/XI—53, dated December 21, 1926 and notification no. 1575/XI—103, dated May 18, 1933.	Hathras ..	.	.	In respect of <i>ghi</i> , milk, edible oils, flour, sugar, and curd.
Notification no. 3161/XI—53, dated December 22, 1926.	Sitapur ..	..	..	In respect of <i>ghi</i> , milk, <i>khoa</i> , <i>maida</i> , and flour.
Notification no. 1911/XI—53, dated July 22, 1926.	Sandila ..	..	..	In respect of milk, butter, <i>ghi</i> , edible oils, and drugs.
Notification no. 166/XI—53, dated January 21, 1927.	Bela (Partabgarh) ..	..	..	In respect of milk, cream and <i>khoa</i> , <i>ghi</i> , butter, edible oils, and drugs.
Notification no. 166/XI—53, dated January 21, 1927.	Jhansi ..	..	..	In respect of butter, milk, <i>ghi</i> , edible oils, flour, drugs, tea and coffee.
Notification no. 176/XI—53, dated January 21, 1927.	Kasganj ..	..	..	In respect of <i>ghi</i> , milk, edible oils, and flour.
Notification no. 326/XI—53, dated February 10, 1927.	Dhampur	..	..	In respect of milk, butter, <i>ghi</i> , edible oils, and flour.
Notification no. 616/XI—53, dated March 16, 1927.	Sultanpur	..	..	In respect of <i>ghi</i> , butter, edible oils, drugs, milk, cream, and <i>khoa</i> .
Notification no. 769/XI—53, dated March 20, 1927.	Etawah ..	..	..	In respect of <i>ghi</i> , milk, and flour.
Notification no. 351/XI—110(1), dated February 7, 1930.	Bulandshahr	..	..	In respect of <i>ghi</i> , milk, and butter.
Notification no. 487/XI—110(V), dated February 18, 1930.	Lahitpur ..	..	..	In respect of <i>ghi</i> , milk, butter, edible oils, and drugs.

Fatehpur	..	..	In respect of <i>ghi</i> , milk, butter, edible oils, sweetmeats, cooked food of all kinds, flour of all food grains, tobacco (chewing and smoking both), and medicines (Allopathic, Unani, and Misrani), for internal and external use.	Notification no. 851/XI—53, dated April 20, 1927.
Jaunpur ..	..	..	In respect of milk, butter, <i>ghi</i> , edible oils, and drugs, and in respect of flour, sweetmeat, honey <i>rabri</i> and cream (<i>balai</i>) also.	Notification no. 1151/XI—53, dated May 25, 1927. Notification no. 2551/XI—14(71), dated August 29, 1930.
Balrampur	..	..	In respect of milk, <i>ghi</i> , edible oils, coconut oil, and drugs.	Notification no. 1133/XI—53, dated May 25, 1927.
Ujhani ..	..	..	In respect of <i>ghi</i> , milk, edible oils, and drugs.	Notification no. 2156/XI—53, dated November 1, 1927.
Unao ..	..	..	In respect of <i>ghi</i> , butter, milk, edible oils, and drugs.	Notification no. 2813/XI—53, dated December 2, 1927.
Bahraich	..	..	In respect of <i>ghi</i> , sweets, and drugs and all articles of food.	Notification no. 3136/XI—53, dated December 23, 1927 and notification no. 3116/XI—53, dated November 9, 1928.
Tilhar ..	..	..	In respect of <i>ghi</i> , milk, butter, edible oils, cream and <i>khao</i> .	Notification no. 207/XI—53, dated February 1, 1928.
Sikandrabad	..	..	In respect of <i>ghi</i> , edible oils, cereal, flour, milk, and drugs.	Notification no. 560/XI—53, dated February 21, 1928.
Gonda ..	..	..	In respect of milk, <i>ghi</i> , butter, edible oils, drugs, and flour.	Notification no. 2232/XI—53, dated August 16, 1928.
Lakhimpur	..	..	In respect of milk and <i>ghi</i> .	Notification no. 2234/XI—53, dated August 16, 1928.
Almora ..	..	..	In respect of <i>ghi</i> , milk, sweetmeats, and flour	Notification no. 98/XI—53, 1925, dated January 11, 1929.
Kairana (in the Muzaffarnagar district).	..	..	In respect of butter, milk, <i>ghi</i> , edible oils, and drugs.	Notification no. 468/XI—53, dated February 13, 1929.
Nawabganj (Bara Banki)	..	..	In respect of milk, <i>ghi</i> , <i>khao</i> , <i>dahi</i> , and mustard oil.	Notification no. 1074/XI—53, dated April 18, 1929 and notification no. 1089/XI—105, dated April 13, 1933.

Notification no. 1756/XI—279, 30, dated June 12 1931.	Sikandra Rao ..	..	..	In respect of butter, milk, <i>ghi</i> , edible oils, flour, drugs, tea, coffee, sweetmeats and cooked food of all kinds.
Notification no. 1949/XI—279, dated July 1, 1931.	Cawnpore ..	..	..	In respect of all kinds of food- stuffs.
Notification no. 3249/XI—279, dated November 10, 1930.	Atrauli ..	..	..	All articles of food and drugs.
	Etah ..	..	..	Ditto.
Ditto.	Soron ..	..	..	Milk, <i>ghi</i> , tea, edible oil, sweet- meats, cooked food of all kinds, flour, grain and drugs.
Ditto.	Jalesar ..	..	..	<i>Ghi</i> and milk.
Ditto.	Man ..	..	..	<i>Ghi</i> only.
Ditto.	Orai ..	..	..	Ditto.
Ditto.	Kalpi ..	..	..	Ditto.
Ditto.	Kunch ..	..	..	Ditto.
Ditto.	Banda ..	..	..	Milk, <i>ghi</i> , butter, edible oil, and drugs.
Ditto.	Tanda ..	..	..	<i>Ghi</i> , milk, edible oils, sweetmeats, cooked food of all kinds, flour of all food grains, drugs of all kinds, butter and tobacco (both smoking and chewing).
Notification no. 1131/XI—279, dated April 21, 1930.	Amroha ..	..	..	In respect of all articles of food and drugs.

Enrollment of public analyst

following fees for analysis by the public analyst of articles of food submitted by private purchasers under section 11 of the said Act.

Note.—For notification appointing public analyst, see page 560.

	Rs.
(a) For the microscopic examination of tea, coffee, cereal, and leguminous flours	10
(b) For the chemical examination of milk	16
(c) For the complete analysis of a food other than ghi, butter, and edible oils	20
(d) For the complete analysis of ghi, butter, edible oils, and fats ...	30

2 The fees must be paid in advance into the local treasury and the treasury officer's receipt for the prescribed fee must be forwarded with the letter asking for analysis to the public analyst.

In continuation of this department notification no. 106/XVI—80, dated March 18, 1914, and in exercise of the powers conferred by section 7 of the United Provinces Prevention of Adulteration Act, VI of 1912, the Lieutenant-Governor is pleased to prescribe a minimum fee of Rs. 32 and a maximum fee of Rs. 64 for analysis by the public analyst of a drug submitted by private purchasers under section 11 of the said Act.

Notification no.
206/XVI—80, dated
June 15, 1915.

Rules as to the appointment and powers of official inspectors.

Under section 14 of the Act.

In any municipal area to which the provisions of the United Provinces Adulteration Act (VI of 1912), as amended by Act no. I of 1916, have been applied, the Medical Officer of Health of the municipality, where appointed, shall be the official inspector. Where no health officer is employed the board may appoint either the executive officer or the secretary, or the sanitary inspector to be the official inspector. Where neither a health officer nor a sanitary inspector is employed, the board may appoint either the executive officer or the secretary or a registered medical practitioner to be the official inspector.

Notification no.
97/XVI—80, dated
March 18, 1914 and
notification no.
219/XVI—06, dated
July 10, 1923.

2. In the exercise of his powers as hereinafter prescribed the official inspector for any municipal area shall be subject to the general control of the municipal board.

3. The official inspector for any municipal area shall enter into and inspect from time to time every, and forthwith on complaint any, particular market, building, shop, stall or place within such area in which articles of food or drugs are sold or stored, offered, exposed, manufactured or brought for sale; and shall inspect and examine any articles of food or drugs which may be therein, and in respect of which the provisions of the Act have been made applicable.

4. The official inspector may procure any sample of food or drugs in respect of which the provisions of the Act have been made applicable and submit the same for analysis by the public analyst.

5. In any area for which an official inspector has been appointed a local authority may not authorize any other person under section 8 of the Act to procure samples of food or drugs for the purpose of analysis by the public analyst.

Letter no. 302-25,
dated May 5, 1914,
from Sanitary Com-
missioner to Health
Officers.

Instructions regarding collection and despatch of samples of milk, butter, ghi, edible oils, and drugs.

1—Milk.

- (a) The health officer or any officer authorized for the collection of samples of milk must be provided with 8-oz bottles with well-fitting corks together with all appurtenances for affixing the seal of the department.
- (b) He must divide the suspected sample into three parts—one to be sent to the public analyst by registered post, one to be kept, and one to be given to the vendor, should he so desire it. He should also, in cases in which milk is to be kept for any length of time, place in each bottle a standard tablet of corrosive sublimate before sealing.
- (c) The bottle should be provided with blank labels and the number and nature of the sample entered there and there after the bottle has been sealed.

2—Butter or ghi.

Three samples of about 3 oz each to be sealed up in wide-mouthed bottles. The same procedure as with submission of milk samples should be followed, but no preservatives need be added.

3—Oils

Three samples of about 3 oz each to be sealed up in bottles. The same procedure as in the case of butter samples should be followed.

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This index has been compiled solely for the purpose of assisting references. No expression used in it is to be considered as in any way interpreting the rules.

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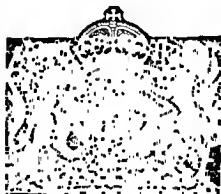
THE
MUNICIPAL MANUAL

LAWS, RULES *and* INSTRUCTIONS
relating to MUNICIPAL ADMINIS-
TRATION *in the* UNITED PROVINCES

VOLUME II

THE MUNICIPAL ACCOUNT CODE

PUBLISHED BY AUTHORITY



ALLAHABAD:

THE SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES

1934

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MUNICIPAL ACCOUNT CODE.

EXPLANATION.

The rules in this Code with their explanations, examples and exceptions have the force of law, having been made by the Government in exercise of the powers conferred by section 296 of the United Provinces Municipalities Act, 1916. The notes under rules, printed in the smaller type, were not made as rules.

These rules came into force on the 9th day of March, 1918, and have effect in all municipalities except where in any rule, otherwise provided.

(Notification no. 472/XI—183E., dated March 7, 1918. The Octroi rules in chapter X, published with notification no. 3326/X—708E., dated October 24, 1925, have been added in this edition.)

CHAPTER I.

GENERAL PRINCIPLES AND RULES.

General rules.

1. (1) These rules may be called the Municipal Account Code.

(2) In these rules, unless there is something repugnant in the subject or context,—

(a) "the Act" means The United Provinces Municipalities Act, 1916;

(b) "the treasury" means a Government treasury or sub treasury, or a bank to which the Government treasury business has been made over; and includes a banker, or person acting as a banker, with whom a municipal fund is kept under section 115(2) of the Act;

(c) "treasury officer" includes a banker, or person acting as a banker with whom a municipal fund is kept under section 115(2) of the Act.

(3) An executive officer may exercise any power or perform any duty conferred on or assigned to any servant of the board by these rules and shall, subject to the provisions of section 62 of the Act, exercise every power and perform every duty conferred on or assigned to the secretary.

Note.—Under the rules wherever the word "Secretary" occurs in the Municipal Account Code it means, in municipalities in which there is an executive officer, "the executive officer" unless the executive officer has delegated the power under section 62 of the Act.

(4) Wherever in these rules, with reference to the municipal office or head octroi office, any act or proceeding is directed or allowed to be done or taken on a certain day or within a prescribed period, then if the office is closed on that day or the last day of the prescribed period, the act or proceeding shall be considered as done or taken in due time if it is done or taken on the next day afterwards on which the office is open.

Receipt and crediting of money.

2. All money transactions to which any member, officer or servant of a board in his official capacity is a party shall without any reservation be brought to account, and all the money received shall be lodged in full in the treasury, to be credited to the appropriate account.

3. Moneys pertaining to the municipal fund, with the exception of authorized advances, shall not be kept apart from the general balance at the credit of the board, but shall at once be credited to the appropriate head of account.

4. All sums paid into the treasury on account of the board and all payments made on cheques, shall be entered in a pass book, which shall be periodically sent to be written up at the treasury. At the close of each month the entries on each side of the pass book shall be totalled and a balance struck under the signature of the Treasury Officer. In no circumstances shall any entries be made in the pass book except by the treasury clerk.

Payment of money.

5. (a) Subject to the provisions of the following rule, money shall not be paid from the municipal fund except on a cheque, signed by the chairman or the executive officer or a vice-chairman or two members of the board.

(b) The authority signing the cheques shall at the time

Correction slip No. 1, page 2 (1933 edition).

Against rule 5(b) of the Municipal Account Codo add the following marginal note :

"Notification no. 2014/XI-294-30, dated August 10, 1931."

... to be reported, and this monetary limit shall apply to each single payment made to any individual and not to the total payments made to him during the year.

NOTE — For the general procedure as to cheques see rules (107 to 114), and as to the payment of money from the municipal fund, see rules (97 to 102)

6. Sums for amounts less than Rs. 10 and, if the payee so desire, any refund of octroi shall be paid in cash from the permanent advances.

NOTE — For rules as to permanent advances, see rules (116 to 120).

General Instructions.

7. In the matter of details connected with accounts, the board shall be guided by the instructions of the Examiner, Local Fund Accounts. The registers and forms prescribed in these rules provide for all classes of transactions usually occurring in municipalities. No addition to, or modification of, these forms,

and no new form of account can be made by any board without the sanction of Government.

8. Save as provided in rule 4, no person employed in the business of a treasury shall be requested or permitted to assist in any way in collecting municipal revenue or in posting the municipal books.

9. Figures in the accounts shall be in English characters, except in the case of receipts for any particular dues for which the board prescribes that the figures shall be in vernacular characters. Accounts and registers shall, as far as possible, be maintained in English. Books of accounts and registers shall be substantially bound and paged before being brought into use.

10. Corrections and alterations in accounts shall be neatly made in red ink and attested by the initials of the chairman, vice-chairman, executive officer or secretary; in the case of purely octroi accounts, by the initials of the octroi superintendent, or, in the case of registers, etc., maintained by the engineer or water-works superintendent by the initials of such engineer or superintendent. Alterations and corrections in a voucher shall be authenticated by the payee. Corrections in an assessment list can only be made under the initials of those authorized under the Act or rules to alter the assessment. Erasures shall on no account be permitted in registers, statements, cheques, vouchers or accounts of any description.

Audit of accounts.

11. The accounts of the board shall be audited, as far as possible, once a year, by or under the orders, of the Examiner, Local Fund Accounts.

11A. To meet the cost of the audit of its accounts, the board shall pay a fee calculated as follows:—

Rs. a. p.

Where the income does not exceed	
Rs. 65,000	0 12 0 per centum.
Where it exceeds Rs. 65,000 but does not exceed Rs. 1,00,000	500 0 0
And for every Rs. 10,000, or part thereof in excess of Rs. 1,00,000	20 0 0
But no fee shall be less than	50 0 0

Explanation.—In this rule “income” means the receipts for the year of which the accounts are audited, after deducting any amount paid to the Provincial Public Works department in respect to works carried out as contribution works.

12. (1) The board shall at the time of audit cause to be produced all accounts, registers, documents, and subsidiary

papers, which may be required by the audit officers to assist them in their investigation.

(2) The objection statements issued by the auditor in the course of audit shall be returned to him promptly and in any case before the close of audit, with notes showing the action taken or which it is proposed to take to settle the objections raised, over the signature of the chairman or secretary. The auditor shall return for further action any items of which final or sufficient action has not in his opinion been taken; and when possible shall before leaving bring to personal notice of the chairman items which have not been disposed of. In particular the auditor shall bring to the notice of the chairman and, through him, of the member or members concerned, any item in which he proposes to disallow payment or, subject to the approval of the Commissioner, surcharge any member of the board. So far as may be possible in such cases the auditor will obtain a report from the chairman, member or members concerned during the course of the audit.

Notification no.
460.V/XI-218.
30, dated October
4, 1932.

13. (1) The result of each audit will be communicated in two parts:—

(i) the objection statement, containing outstanding objections, shall deal with technical irregularities, omissions, and defects; and

(ii) the audit note dealing with matters of a general and important nature which require the particular attention of the local and higher authorities.

Notification no.
1771/XI-388,
dated June 19,
1930.

(2) The board shall consider the audit note and the objection statement at a special meeting in which the audit note should be the only item on the agenda, held not more than three months after receipt of the note, together with an explanation on the part of the municipal staff on each of the points raised in the note. The board should also pass a resolution or resolutions expressing its official opinion on each of the points. The action so taken shall be indicated on an interleaved copy or on the margin of the audit note, which shall be sent to the Examiner, Local Fund Accounts, direct within a fortnight after the holding of the meeting. A copy shall at the same time be sent to the officer who reviews the annual report. A similar annotated copy shall be kept in the municipal office and shall be placed before the inspecting officers.

(3) Subsequent correspondence shall be conducted directly between the board and the Examiner, Local Fund Accounts. The latter may exercise his discretion in referring any points that may arise for the orders of the Collector or if necessary of the Commissioner, and, in case of difference of opinion with the latter officer, he shall submit the matter for the order

of the Accountant General. If the Commissioner finds himself unable to accept the views of the Accountant General, the matter shall be referred by him through the Accountant General, for the orders of the Local Government.

13A. The Examiner, Local Fund Accounts, shall send a copy of the audit note simultaneously with the despatch of a copy to the board concerned to be published in a local newspaper, and if there be no newspaper published locally, he shall send copies of the note to any newspaper or newspapers designated in this behalf by the local Government.

Notification no.
664/XI—345-29,
dated February 25,
1931.

14. In the following cases objections taken by the Examiner, Local Fund Accounts, refusing to admit expenditure incurred by a board shall prevail, unless the surcharge is overruled by the Commissioner or the item is written off with the sanction of the Commissioner; provided that the Commissioner shall have power to refer any case for the sanction of the Government if he considers such sanction to be necessary :—

- (1) when a payment has been made from the municipal fund which contravenes the provisions of section 80 of the Act; and
- (2) when expenditure has been incurred which would not be an appropriate charge on the municipal fund without the sanction of the Local Government or of the Commissioner under section 8(1)(n) of the Act.

Embezzlements.

15. Whenever an embezzlement of the municipal moneys is discovered, inquiry shall at once be instituted by the chairman and the fact of the embezzlement shall be immediately reported by him direct to the Examiner, Local Fund Accounts, who shall, if necessary, investigate the matter. Intimation shall also be sent to the officer who reviews the annual report. When the matter has been fully inquired into the reviewing officer shall, if he deems it necessary, submit a complete report to the Government, showing the total sum of money misappropriated, the method in which the embezzlement was effected, and the steps taken to recover the money and punish the offenders.

NOTE.—Rules relating to the preparation of budgets and monthly accounts will be found at Chapter IV of volume I.

Inspection of office.

15A. The chairman or the executive officer or where there is no executive officer the secretary shall inspect the municipal board office periodically but not less than once in three months and shall record his remarks in an inspection book. The chairman shall see that effective action has been taken to remove the defects disclosed in the inspection note. The inspection book shall be produced before the auditors at the time of the annual audit.

CHAPTER II.

TAXES OTHER THAN OCTROI OR ANY SIMILAR TAX PAYABLE ON
IMMEDIATE DEMAND, RENTS AND FEES.

The same general outline of procedure applies to the collection of all taxes other than octroi, terminal tax, toll or other similar tax payable upon immediate demand or taxes such as wheel or dog-tax collected by means of licences. The demand is brought into the demand and collect on register, bills are sent to the tax-payers, the latter pay the demand at the municipal office or to the municipal tax collector. When the money is received acknowledgements are given to the tax-payers and entries of the payment are made against their names in the demand and collection register, while the collections are also recorded in the cash book.

Tax on the annual value of buildings and lands.

16. (1) The assessment list and the register of objections prescribed by sections 141 and 143 of the Act shall be in forms 1 and 2.

NOTE 1.—This rule applies both to taxes separately assessed and to consolidated taxes, *c/f*, section 138 of the Act.

NOTE 2.—See rule 19 below. The assessment list need not necessarily be a separate register.

(2) If more than one tax is levied and separately assessed in any municipality, on the annual value of buildings and lands (e.g., house tax and water tax, etc.) additional columns may be ruled by hand in the assessment list prescribed above in the blank space provided in the last column thereof to show the amount of tax assessed, the name of the tax being specified in the heading of the column.

(3) The assessment list when completed shall be totalled, progressive totals being given and carried over from page to page and the grand total entered at the end.

17. Each tax inspector appointed for the purpose shall submit quarterly statements showing for his circle all cases of new buildings, re-buildings, and enlargements of existing buildings. These statements shall be compared with the assessment list in the municipal office, with the intimations from owners under section 148 of the Act and with the register of building applications. Before submitting the statement the inspector shall endorse the following certificate thereon:—"No new buildings are under construction in circle no. nor are any additions or alterations being made to existing buildings except as noted in the statement."

NOTE 1.—The information contained in these statements supplements and affords a counter check on that furnished by the owners under section 148 of the Act.

NOTE 2.—On receipt of the quarterly statements and the information supplied by the owners, prompt action should be taken to assess or re-assess the tax when necessary.

18. (1) Every new demand and every change in the existing demand which may be sanctioned after the completion and authentication of the assessment list shall be entered in the demand and collection register so far as it affects the demand for the year.

NOTE.—For alterations of assessment list, see section 117 of the Act

(2) In order to show the result of increases and decreases in each year, a statement ruled by hand in the form below should be inserted as a fly-leaf at the beginning of the assessment list. This statement should be kept up to date by entering therein every change as it is made and shall be totalled at the end of the year.

Abstract statement to be pasted in manuscript as fly-leaf at the beginning of the assessment list showing the increases and decreases in the demand as they are made in the assessment and collection registers.

Year 19—,—.					Year 19—,—.					Year 19—,—.					Year 19—,—.					Year 19—,—.				
Serial number in the assessment list.					Serial number in the assessment list.					Serial number in the assessment list.					Serial number in the assessment list.					Serial number in the assessment list.				
In the annual assessment.					In the annual assessment.					In the annual assessment.					In the annual assessment.					In the annual assessment.				
Increase.					Increase.					Increase.					Increase.					Increase.				
In the demand for the year.					In the demand for the year.					In the demand for the year.					In the demand for the year.					In the demand for the year.				
Decrease.					Decrease.					Decrease.					Decrease.					Decrease.				
In the demand for the year.					In the demand for the year.					In the demand for the year.					In the demand for the year.					In the demand for the year.				
Date of taking effect.					Date of taking effect.					Date of taking effect.					Date of taking effect.					Date of taking effect.				
Initials.					Initials.					Initials.					Initials.					Initials.				
Total.					Total.					Total.					Total.					Total.				

Demand and Collection register.

19. (1) Except in the case provided for in clause (2) of this rule no separate demand and collection register shall be kept, but fly-leaves containing columns 5 to 13 of form 3 and the serial number of the assessment list for a period of five years shall be affixed to the assessment list.

(2) Where more than one tax is separately levied, assessed, and collected on the annual value of buildings and lands (i.e., when the several taxes are not consolidated under sections 138 and 139 of the Act), the demand and collection register shall be in form 3A, entries in columns 1 to 5 and 8 of which shall be made from the assessment list. This register shall also be current for five years or longer until the new assessment list is completed, and fly-leaves containing columns 5 to 22 shall be inserted for each year's transactions.

(3) At the end of the entries for each year a certificate by the executive officer, secretary or by a member appointed in this behalf, shall be given on the fly-leaves prescribed in clause (1) and in the register prescribed in clause (2) of this rule, that he has satisfied himself that the current demands have been correctly posted from the assessment list, that the total current demand agrees with the total in the assessment list, and that the arrears have been correctly brought forward from the preceding year's account.

(4) At the end of the year the accounts shall be carefully balanced and closed, progressive totals shall be cast and carried over from page to page, and the grand totals struck, by a person other than the poster, and to prove the accounts the following closing entries shall also be made:—

Demand as per assessment list at the beginning of the year	...	...	...	...	...
Arrears	...	...	...	...	...
Increase or decrease made during the year	...	...	...	...	...
Total demand for the year	...	...	...	...	...
Collections	..	...	...	...	...
Remissions	...	...	...	...	...
Balance outstanding at the end of the year	...	...	...	...	...

Profession and trade tax, etc., etc.

20. In the case of taxes on (a) professions and trades, (b) circumstances and property and the like, for which assessments are made annually and the forms of assessment lists are prescribed in the rules made under section 153 of the Act, no separate demand and collection register shall be maintained, but collection should be checked and accounted for in the manner provided for in rule 19(1). The assessment list shall be totalled and authenticated under the signatures of the chairman and the members of the assessment committee or the officer making the assessments. The collection accounts shall be totalled, balanced, and closed at the end of the year.

21. For taxes for which no assessment lists are made and which are not collected by means of licences, the demand and

collection register shall be kept in form 3 which shall be signed by the chairman, executive officer or the secretary in token of his having satisfied himself that the demands have been duly and correctly entered. In column 2 of this register reference shall be quoted to the document or orders on which the demand is based and other necessary particulars shall be given in column 4.

Collections.

NOTE—The regular procedure for the collection of taxes and other municipal dues is laid down in Chapter VI of the Municipalities Act. Under that procedure a bill has first to be presented to the person liable for payment and if payment is not made within 15 days of the presentation of the bill the board may issue a notice of demand and if the same is not paid, or reason for non payment not shown within 15 days of the date of service of notice, a warrant of distress may be issued. It must be carefully observed that before a distress warrant can be issued both a bill and a notice of demand must have previously been served upon the person liable. This procedure contemplates that payments will be made as a general rule at the municipal office or to a person empowered by a regulation to receive such payments (see section 163 of the Act). If a board desires to maintain the system previously used in some municipalities with respect to some particular taxes of having out-door collections it must pass a regulation empowering the persons who are to collect the money to receive payments as required by section 163 of the Act and must, in any case, arrange for the presentation of bills. It is to be noted, however, that any system of out-door collection is liable to serious abuse as it gives many opportunities of peculation to the low-paid tax collectors and a very strict and vigilant supervision is necessary where the system is maintained. Board should, therefore, make efforts to secure that payments are made as far as possible at the municipal office and in order to encourage such payments they should arrange for sufficient facilities at the municipal office to enable tax payers to deposit their money and obtain receipts with as little delay as possible.

Bills.

22. When demands have been posted in the collection register, bills shall be prepared in form 4 and sent round to the tax-payers.

NOTE—See section 166 of the Act.

Payments at the municipal office.

23. When a tax is paid at the municipal office a receipt for the amount shall be given to the tax-payer in form 5 and the collections brought to account in the general cash book and in the demand and collection register.

Out-door collections.

24. In a municipality where the out-door collection system is adopted, receipts in counterfoil (form 5) duly signed by the executive officer or secretary shall be prepared in the serial order of entries in the demand and collection register and made over (through the tax superintendent if there is any) to the tax collector who shall give a receipt for the receipts thus made over to him in form 6.

25. On receipt of the full amount entered in the receipt from the tax-payer the tax collector shall make an entry of the payment in his collection *chalan*, form 7, enter the date of payment in the receipt and its counterfoil, and signing both below the signatures of the executive officer or secretary, shall deliver the receipt to the tax-payer.

sums received on account of fine and rent shall be entered at the foot of each counterfoil of the release pass, at the time the counterfoil is filled up.

NOTE.—Under section 12 of the Cattle Trespass Act, 1871, a list of fines and charges must be struck up in a conspicuous place on or near to the pound.

(ii) When impounded cattle are sold a receipt shall be given to the purchaser in form 18. If the pound-keeper does not attend the sale personally the receipt shall be given by the person conducting the sale and receiving the price, to whom the receipt book shall be sent along with the cattle for sale.

43. When impounded cattle have been sold under the authority of section 16 of the Cattle Trespass Act, 1871, the account to be delivered to the owner, as required by that section, shall be drawn up by the pound-keeper. It shall be a memorandum in form 19; and the receipt prescribed by the final clause of the section shall be taken in the last column of the counterfoil.

44. When cattle impounded otherwise than under chapter III of the Cattle Trespass Act, 1871, have been sold the pound-keeper shall fill up a memorandum in the same manner as prescribed in the preceding rule; but the sale-proceeds, after deduction of the fines leviable, the expenses of feeding and watering, the rent and the expenses of sale, if any, shall be made over to the court or officer under whose authority the sale was ordered. In this case, in form 19 the words "authorizing officer or his agent" shall be read for "owner" wherever the latter occurs.

NOTE.—See rules at page 501 of Municipal Manual.

45. The pound-keeper shall, immediately on receipt, add to the last progressive total entered in the counterfoils of the release passes (form 17) all sums received by him on behalf of the board on account of impounded cattle sold.

Explanation.—Charges for feeding and watering appropriated, by the pound-keeper, the "balance of the purchase-money under section 16 of the Cattle Trespass Act, and the net sale-proceeds under the preceding rule, are not received on behalf of the board.

NOTE 1.—See section 17 of the Cattle Trespass Act, 1871.

NOTE 2.—This rule will not apply when the sale-proceeds of unclaimed cattle are not received by the pound keeper but are credited direct at the municipal office by the officer conducting the sales. In the latter case the receipted *chalan* should be pasted after the counterfoil of the last receipt issued in form 18.

46. At such times as may be fixed by the board, but at least once a week, the pound-keeper shall remit his collections (which should agree with the last total on the counterfoil issued up to the time of the remittance) to the municipal office with a duplicate *chalan* in form 43 and the money shall be brought to account in the general cash book. One foil of the *chalan* shall be returned to the pound-keeper, who shall paste it in his release pass book as evidence of the remittance having been made.

collection register shall be kept in form 3 which shall be signed by the chairman, executive officer or the secretary in token of his having satisfied himself that the demands have been duly and correctly entered. In column 2 of this register reference shall be quoted to the document or orders on which the demand is based and other necessary particulars shall be given in column 4.

Collections.

NOTE.—The regular procedure for the collection of taxes and other municipal dues is laid down in Chapter VI of the Municipalities Act. Under that procedure a bill has first to be presented to the person liable for payment and if payment is not made within 15 days of the presentation of the bill the board may issue a notice of demand and if the same is not paid, or reason for non-payment not shown within 15 days of the date of service of notice, a warrant of distress may be issued. It must be carefully observed that before a distress warrant can be issued both a bill and a notice of demand must have previously been served upon the person liable. This procedure contemplates that payments will be made as a general rule at the municipal office or to a person empowered by a regulation to receive such payments (see section 168 of the Act). If a board desires to maintain the system previously used in some municipalities with respect to some particular taxes of having out-door collections it must pass a regulation empowering the persons who are to collect the money to receive payments as required by section 168 of the Act and must, in any case, arrange for the presentation of bills. It is to be noted, however, that any system of out-door collection is liable to serious abuse as it gives many opportunities of peculation to the low-paid tax collectors and a very strict and vigilant supervision is necessary where the system is maintained. Board should, therefore, make efforts to secure that payments are made as far as possible at the municipal office and in order to encourage such payments they should arrange for sufficient facilities at the municipal office to enable tax payers to deposit their money and obtain receipts with as little delay as possible.

Bills.

22. When demands have been posted in the collection register, bills shall be prepared in form 4 and sent round to the tax-payers.

NOTE.—See section 166 of the Act.

Payments at the municipal office.

23. When a tax is paid at the municipal office a receipt for the amount shall be given to the tax-payer in form 5 and the collections brought to account in the general cash book and in the demand and collection register.

Out-door collections.

24. In a municipality where the out-door collection system is adopted, receipts in counterfoil (form 5) duly signed by the executive officer or secretary shall be prepared in the serial order of entries in the demand and collection register and made over (through the tax superintendent if there is any) to the tax collector who shall give a receipt for the receipts thus made over to him in form 6.

25. On receipt of the full amount entered in the receipt from the tax-payer the tax collector shall make an entry of the payment in his collection *chalan*, form 7, enter the date of payment in the receipt and its counterfoil, and signing both below the signatures of the executive officer or secretary, shall deliver the receipt to the tax-payer.

If the tax-payer should tender to the tax collector only a portion of the amount specified in the receipt the tax collector shall not receive it nor shall he make any alteration in the amount entered in any receipt.

26. The tax collector shall tender his collections daily at the municipal office, where his collection *chalan* shall be totalled, and, the amount having been agreed with the cash he produces, the *chalan* shall be signed by the executive officer, secretary or other person empowered by the board to receive the money. A receipt for the amount shall be given to the tax collector in a receipt book to be kept in his possession in form 8. The amount will then be at once brought to account in the general cash book.

27. (1) The clerk in charge of the demand and collection register shall check the realizations shown in the *chalan* with the counterfoils of the receipts and at the same time initial the counterfoils. He shall then post each item from the *chalan* into its proper place in the demand and collection register. He shall then enter the total of each *chalan* under its appropriate circle in a daily abstract of collections, to be maintained in form 9. The *chalan* shall be filed in a guard file to be kept for the purpose of audit.

(2) If a demand in respect of which a signed receipt has, under rule 24, been made over to a tax collector has been paid wholly or partly at the municipal office, that receipt shall be cancelled or amended, as the case may be, under the initials of the secretary.

28. (1) Where the period on account of which the demand was due has expired the executive officer or secretary shall have all unpaid receipts cancelled, and shall either carry forward the arrears into the next bill issued or take action under sections 168 and 169 of the Act.

(2) The executive officer or secretary shall, at irregular intervals, review the demand and collection register and see that foils actually exist for demands shown therein as not having been paid.

(3) When all the receipts in any book made over to a tax collector have either been issued or cancelled the tax collector shall immediately deposit the book in the municipal office. The date of the return of the book shall be noted on the receipt given by the tax collector in form 6.

Notices and distress warrants.

29. (1) Notices of demand and distress warrants issued under sections 168 and 169 of the Act shall be kept in books with counterfoils in forms 10 and 11. Each book shall contain an

equal number of forms bearing book and serial numbers. When recovery has been effected by distress the amount shall be brought to account in the general cash book and in the demand and collection register, the number of warrant with letters "D. W." being quoted in place of receipt. When full payment is made by the defaulter to the officer authorized to execute the warrant a receipt shall be issued to the defaulter in form no. 5 with a clear note to the effect that the money has been realized by distress warrant and the money brought to account in accordance with rules 24 to 26.

Notification no.
712/XI—12-31,
dated February 27
1931.

NOTE—Timely return of the warrant and credit of the money recovered should be watched through the counterfoils

(2) When distress warrants are issued under section 173 of the Act, entries in the general cash book and in the collection register shall be made in the manner indicated in the preceding clause of this rule on receipt of intimation, *chalan* or monthly statement from the court.

Collections by means of licences.

Explanation.—The following rules apply equally to both taxes and fees that are collected by means of licences. Licences are not transferable nor can they be reissued after expiry of their term.

NOTE—The principle underlying the licence system of collection is that the dues are paid strictly in advance and there should be no question of arrears. Consequently no demand and collection register has to be kept

30. The licences shall be in form 12 or form 13 except where a different form has been specifically provided under any rules, byelaws or orders of Government for any specified purposes. Form 18 is primarily meant for hackney carriages

31. Licences shall be issued as soon as the fees or tax is paid in and the amount thus collected shall, in cases of licences granted by the executive officer or secretary, be brought to account daily in the general cash book direct from the counterfoils; in other cases it shall be remitted daily by the licensing officer to the municipal office with a duplicate *chalan* in form 43.

32. The licensing officer shall see that the progressive total is entered on each counterfoil at the time that each licence is issued, that the last progressive total agrees with the cash in hand and that the collections are regularly credited in accordance with the preceding rule.

33. Every licensing officer shall maintain a register of licences in form no. 13A. A separate volume of the register shall be kept for each kind of licence, and shall be arranged either in alphabetical order of the names of the licensees or according to words, as is found convenient.

33A. The licensing officer shall, immediately on receipt of the statements submitted by the inspectors appointed for the purpose, compare them with the register of licences prescribed by rule 33. and in each case in which a licensee is required to be taken out but has not been applied for, suitable action shall be taken.

33B. At the end of each month the licensing officer shall examine the register of licences and shall take such action as may be within his power with regard to every person whose licence may have expired up to date and who has not taken out a fresh licence, or he may, if necessary, report the case to the board for orders.

Miscellaneous.

34. When a tax is refunded cross references shall be given in the payment voucher and in the demand and collection register.

35. When the demand for a tax is based on declarations furnished by the tax-payers, these declarations shall be kept together in the order of entries in the demand register or of the licences, as the case may be, and connecting references quoted.

36. The tax inspectors shall report all cases, as they come to their notice, in which a person liable to a tax has not been assessed to the same or taken a licence, as the case may be, and in addition shall furnish such periodical statements as the board may prescribe.

NOTE.—Cf. rule 17.

Tolls and fees, etc.

37. (1) For the collection of tolls, rules are made under section 153 of the Act and each board can prescribe its own forms, subject to the conditions of rule 7 of these rules.

(2) For tehbazari, cattle sale registration, slaughter-house fees, sarais, paraos, fairs, etc., byelaws under the Act are made by the boards. The forms of account to be used are prescribed in these byelaws.

38. (1) The toll bar muharrirs, the cattle sale registration muharrir, and the muharrirs collecting tehbazari, slaughter-house fees, sarai, parao, and fair dues shall remit or bring their collections daily to the municipal office at such time and hour as the chairman or, where there is an executive officer, the executive officer may by order fix for the purpose, sending the connected counterfoil receipt books with same unless printed face-value tickets are used.

(2) In the Municipal office the cash shall be received by the officer authorized by regulation in this behalf who will count the money, and if it agrees with the progressive total on the last

counterfoil for the day, shall endorse a receipt for the amount on the back of the same.

(3) The counterfoil receipt books shall then be examined by such officer as may be appointed by the chairman or, where there is an executive officer, by the executive officer for the purpose who will also check the progressive totals. The books shall then be returned to the muharrirs concerned.

(4) If in any municipality these collections are received by the tax superintendent he will observe the procedure laid down in clauses (2) and (3) above, bring the amount to account in his cash book (form 44) and then remit the money to the municipal office or treasury as the practice may be.

(5) The coupons or foils of tickets collected by the inspector in compliance with the rules or byelaws shall be examined as a check on his work and then kept for such time as may be determined by the board.

(6) Where printed face-value tickets are used, the muharrir instead of sending the counterfoil receipt books shall remit his collections with a duplicate *chalan* in form 43 accompanied by a copy of the daily entry from his stock book of the face-value tickets which he shall keep in the following form:—

FACE-VALUE TICKET ACCOUNT.

Description and denomination of ticket.	Opening balance.	Received	Total	Issued		Value of tickets issued.	Balance
				I from serial no. — to serial no. — with book no	Number of tickets issued.		
		(Date),					
					Total		

(7) The statements received from the muharrirs under the last preceding rule shall after arithmetical check be filed in the municipal office along with one copy of the *chalan*.

(8) In the municipal office a personal account shall be kept in the register for miscellaneous demands for each muharrir to whom face-value tickets have been supplied debiting him with the amount for which face-value tickets are given to him from time to time and crediting the amount remitted by him with *chalan*. The debit side of his account shall be posted from the stock book of forms and the credit side from the *chalan*.

(9) The inspecting officers shall see that the muharrir's stock book is correctly written up and verify the balance of blank forms in his possession. They shall also see that the balance

at the end of the month agrees with the balance shown in the municipal office demand register and shall initial the latter in token of verification.

NOTE:—The use of printed face-value tickets is much safer than that of receipts or tickets written up by hand as it reduces the chances for peculation to the very minimum while it also avoids the considerable labour involved in writing up each ticket.

Rents.

39. The rent register shall be in form 14 and the demands collected according to rules 22 to 29 except that in case of rents of lands owned or managed by the board a distress warrant cannot be issued under section 160 of the Act, but for the recovery of such arrears the board can take action under section 291 of the Act.

NOTE 1.—The rent register is primarily based on the register of property prescribed by rules made under section 127 of the Act so far as entry in that register of the rent-paying property is concerned other particulars of the demand shall be entered with reference to the sanctioning orders, leases, etc.

NOTE 2.—Rent includes lease money and the income from letting municipal shops, etc.

CHAPTER III.

OTHER REVENUE.

40. (1) Night-soil and city-sweepings are disposed of in different ways. Each board should, therefore, prescribe its own forms of account for the purpose with the sanction of the Examiner, Local Fund Accounts.

(2) Where the night-soil is trenched in trenches of uniform dimensions and their contents are sold by superficial area a simple account showing the number of trenches filled in from time to time and the quantity sold can be kept in the stock book, form no. 29, the name of purchaser and the particulars of sale being noted in column 5 and necessary references noted in the remarks column to admit of the recovery being traced and identified

(3) When sales are made by contract or auction, the recovery of the sale of contract money shall be watched through the register of miscellaneous demands prescribed in rule 50 below.

NOTE 1.—The income derived from this source is fluctuating from its very nature and the only effective safeguard against any portion of it being lost through illicit sales or otherwise, for which there are ample chances and opportunities lies in the vigilant executive supervision exercised by the officers of the board

NOTE 2.—When night-soil and city sweepings are trenched and the land trenched is let out to cultivators, the demand shall be treated and accounted for in the same way as for rents

Pounds.

41 On admission of cattle to a pound, the pound-keeper shall fill up columns 1 to 7 of the pound register to be kept up in form 15 and give a receipt in form 16 to the person impounding the cattle and take his signature or thumb-impression on the back of the counterfoil of the receipt Entries shall be made separately for each head of cattle.

NOTE.—For the Cattle Trespass Act, 1871. and notifications and rules thereunder, see Part IV of volume I of this Manual

42. On the release or sale of cattle, the pound-keeper shall make the necessary entries in columns 8 to 19 of the pound register.

(i) In case of released cattle he shall, on receipt of the charges due fill up a release pass, with its counterfoil in form 17, and hand to the person releasing the cattle the pass, as a receipt for the payment and take his signature or thumb-impression in column 20 of the pound register. The progressive total of the

sums received on account of fine and rent shall be entered at the foot of each counterfoil of the release pass, at the time the counterfoil is filled up.

NOTE—Under section 12 of the Cattle Trespass Act, 1871, a list of fines and charges must be struck up in a conspicuous place on or near to the pound.

(ii) When impounded cattle are sold a receipt shall be given to the purchaser in form 18. If the pound-keeper does not attend the sale personally the receipt shall be given by the person conducting the sale and receiving the price, to whom the receipt book shall be sent along with the cattle for sale.

43. When impounded cattle have been sold under the authority of section 16 of the Cattle Trespass Act, 1871, the account to be delivered to the owner, as required by that section, shall be drawn up by the pound-keeper. It shall be a memorandum in form 19; and the receipt prescribed by the final clause of the section shall be taken in the last column of the counterfoil.

44. When cattle impounded otherwise than under chapter III of the Cattle Trespass Act, 1871, have been sold the pound-keeper shall fill up a memorandum in the same manner as prescribed in the preceding rule; but the sale-proceeds, after deduction of the fines leviable, the expenses of feeding and watering, the rent and the expenses of sale, if any, shall be made over to the court or officer under whose authority the sale was ordered. In this case, in form 19 the words "authorizing officer or his agent" shall be read for "owner" wherever the latter occurs.

NOTE—See rules at page 501 of Municipal Manual.

45. The pound-keeper shall, immediately on receipt, add to the last progressive total entered in the counterfoils of the release passes (form 17) all sums received by him on behalf of the board on account of impounded cattle sold.

Explanation.—Charges for feeding and watering appropriated, by the pound-keeper, the "balance of the purchase-money under section 16 of the Cattle Trespass Act, and the net sale-proceeds under the preceding rule, are not received on behalf of the board.

NOTE 1—See section 17 of the Cattle Trespass Act, 1871.

NOTE 2—This rule will not apply when the sale-proceeds of unclaimed cattle are not received by the pound-keeper but are credited direct at the municipal office by the officer conducting the sales. In the latter case the receipted *chalan* should be pasted after the counterfoil of the last receipt issued in form 18.

46. At such times as may be fixed by the board, but at least once a week, the pound-keeper shall remit his collections (which should agree with the last total on the counterfoil issued up to the time of the remittance) to the municipal office with a duplicate *chalan* in form 43 and the money shall be brought to account in the general cash book. One foil of the *chalan* shall be returned to the pound-keeper, who shall paste it in his release pass book as evidence of the remittance having been made.

47. When a claim is preferred under section 17 of the Cattle Trespass Act, 1871, to any sum credited as the net sale-proceeds of unclaimed cattle, the original credit shall be traced in the pound register. If, on investigation, the claim is established, the amount repayable shall be paid under the written orders of the chairman or executive officer and the payment shall be brought to account direct in the general cash book. The fact of the payment and the number and date of the payment voucher shall be noted in the remarks column of the pound register against the entry of the original credit.

NOTE.—In cases where the claimant is not a resident of the municipality and an inquiry is necessary, this may, at the request of the board, be made through the District Magistrate.

48. The pound register shall be closed and the totals of money columns given at the end of each month and the entries relating to unreleased and unsold cattle brought forward in red ink to pages for the next month.

49. The pound accounts shall be examined at the pound at least once a month by the executive officer or secretary. He shall check the totals of the money columns in the pound register, and see that the progressive totals of the receipts have been correctly entered in the release pass book (sums on account of sales of impounded cattle sold being also included) and that the amount shown as received on behalf of the board agrees with the total of the amounts remitted to the municipal officer (as shown by the cheques) and the cash in the hands of the pound-keeper.

Miscellaneous demands.

50. Recovery of demands not otherwise provided for in these rules, shall be watched through the demand and collection register in form 3 in column 2 of which reference to the sanctioning order or the document on which they are based shall be quoted and other necessary particulars entered in column 4. As a rule payment for all such miscellaneous demands should be made at the municipal office.

CHAPTER IV.

WATER-SUPPLY.

51. A scale map shall be kept corrected up to date showing the extension of the pipe line and the location of all standposts, fire hydrants, district meters, sluice valves, etc.

House connections.

52. Applications for house connections shall be entered in a register in form 20 which shall be kept in two parts. All applications for original connections when received shall be entered in part I and those for extensions, etc., in part II. This register shall be kept in the municipal office.

53. The engineer, water-works superintendent or other officer in charge of water-works shall certify on the back of the application when the work has been completed, that the pipes and fittings have been examined by him and are in accordance with the specifications entered in the application, and, where there has been any variation from such specifications, what variations have been made and whether they are in accordance with the rules.

54. Particulars of house connections, after they have been made, shall be entered in a house connection register from the applications and other reports, if any. The house connection register shall be kept in form 21 in the municipal office.

Explanation.—(1) The house connection register is intended to be a permanent and accurate record of all connections. Each entry shall be initialed by the executive officer or secretary in the remarks column. When any change is made in the connection owing to an extension or alteration to pipes and fittings or in the name of the owner, the revised entry shall be made neatly below the original one in the appropriate columns of the register, with the notation of the date of sanction and completion. A space of over an inch should be left between each set of entries, i.e. each serial number, to admit of subsequent transactions being recorded. The register shall be periodically (and always at the end of March in each year) compared with the demand and collection register to see that no demand has been left out in the latter and a certificate shall be recorded at the end of the entries in the demand and collection register to the effect that this comparison has been made. It may be kept in separate volumes for each ward or in one volume for the whole municipality as may be found convenient, but the serial number shall be continuous for the whole ward or for the whole municipality as the case may be.

(2) When the water tax assessment of any premises is reduced, or altogether abolished, the house connection register shall be referred to with a view to see whether any change in the existing fittings, viz., size of ferrule, number of taps, etc. is hereby necessitated. If the assessment is altogether abolished and the connection is not cut off the executive officer or secretary shall see that a proper charge is made for the supply of water and that the necessary entry is made in the demand and collection register.

55. A meter book in form 22 shall be kept for all metered connections. After all the meters have been read the book shall be sent to the municipal office about the 15th of each month to enable the necessary entries to be made in the demand register. The register shall be returned to the water-works department at the end of the month.

NOTE.—A record of water registered by a meter must be supplied monthly to the consumer, see rule 22 at page 303 of the Municipal Manual.

Charges for water.

NOTE.—As a rule sale of water accrues when there is a house connection. The demand on this account must therefore be primarily based on the house connection register and the meter book in the case of metered connections.

56. (1) The register for demands and collections on account of water charges shall be kept in form 3, and in column 2 thereof shall be quoted the serial number of entry in the house connection register and below it the page number of the meter book in case of metered connections.

(2) When the board charges for water on the basis of the number and size of the taps or the ferrule, the number and size of the taps or ferrule, as the case may be, shall be entered in column 4 of the demand and collection register.

(3) When the board charges for water according to the quantity registered by a meter, the number of gallons supplied shall be entered in column 4 of the demand and collection register; if the premises have been assessed to water tax the entries in this column shall be made as indicated below:—

		Rs. a p.
April—10,070 gallons	..	2 8 0
Less $\frac{1}{12}$ water tax	..	1 0 0
Net	..	1 8 0

The net amount shall be entered in column 5.

(4) When the board supplies water and charges for the same by compounding with the consumer for a fixed payment, the particulars of composition and the sanctioning orders shall be noted in column 4 of the demand and collection register.

57. When a board supplies water for building purposes otherwise than through a meter and the charge for the same is based on the estimated value or measurements of the building which it is proposed to erect, the amount must be paid in advance.

Rent of meters.

58. The procedure laid down in rule 56 above shall be followed and in column 4 of the demand and collection register the number and size of meters shall be entered.

Collections.

59. (1) The demands under the preceding rules shall be collected according to rules 22 to 29.

Other receipts.

(2) The other receipts pertaining to water-works are—

- (a) Fees payable under the United Provinces water-supply rules.
- (b) Sale of pipes and fittings.
- (c) Charges for repairing taps, etc.
- (d) Sale of cinders, ashes, and other rejected articles.
- (e) Miscellaneous receipts.

They shall be paid direct at the municipal office and necessary particulars shall be given in the receipt and its counterfoil to admit of the transactions being easily identified. If a demand is not settled as soon as it occurs its adjustment shall be watched through the register of miscellaneous demands and collections. The engineer or the water-works superintendent shall receive no application for any kind of work for which any fees or charges are payable unless accompanied by a receipt for the sum due.

Miscellaneous.

60. The board's water-works inspectors shall inspect every house connection at such intervals as may be prescribed by the chairman or executive officer to see that the number of taps and other fittings correspond with the details in the house connection register. If any variation or a house connection which is not recorded in the house connection register is discovered they shall forthwith report the facts to the executive officer or the secretary. At the end of each period so prescribed each inspector shall submit a report that he has inspected all buildings and lands having water connection and that the particulars of the same agree with those recorded in the board's house connection register or otherwise.

CHAPTER V.

PUBLIC WORKS.

NOTE.

Duties of the municipal secretary and engineer.

A clear distinction must be drawn between the duties of the board's secretary and the official in professional charge of the board's public works. The distinction is not affected by the rank and designation of the latter official—resident engineer or superintendent, or overseer, etc., or by the nature of the works in his charge. Nor is it influenced by any powers of supervision which the board may have authorized the secretary to exercise over the engineer. Briefly stated, the distinction is that the secretary is an *accounts* officer, and the engineer an *executive* officer.

The collection on behalf of the board of taxes and of all other payments on account of public works is the duty of the secretary. It is also his duty, subject to rules, to pay all bills which should be met from the municipal fund, and to compile all balance-sheets and statements of expenditure which may be required by the board, or under the rules in force. It is the duty of the engineer to supply the secretary with such information as will enable that officer to make correct demands and payments, but it is the duty of the secretary actually to make the demands and payments and to account for them.

The connection of the engineer with money and accounts is restricted to his estimates, his permanent advance for contingencies and such figures as may be required of him for statistical purposes. He will, of course, be required to distribute the pay of his establishment and to perform similar duties, which properly belong to an executive officer. He cannot, however, collect taxes, nor should any money ever be received by him on behalf of the board. He cannot sign cheques on the municipal fund, and is not authorized to pay any bills except from his permanent advance. He has nothing to do with the accounts of water-works or other public works expenditure, beyond what is necessary for statistical purposes, or the budget estimate. When work is to be undertaken the engineer should draw up estimate and send it to the secretary, who should report whether there is a budget allotment covering the charge. The estimate can then be sanctioned by the board and the work carried out by the engineer. When a contractor's work is finished he should submit a bill to the engineer, who will certify on the bill that the work has been duly completed according to the terms of the contract and that the measurements entered in the bill are correct. He will then hand it back to the contractor, from which time he ceases to have any connection with the transaction. The contractor will obtain payment from the secretary, who will bring it to account and take a receipt from the payee in support of the charge. If the work is done otherwise than by contract the engineer must prepare bills in detail for payment by the secretary, and vouch for their accuracy in the same manner as if he were dealing with a contractor.

From the financial and other points of view public works is one of the most important branches in municipal administration. The value and importance of proper account-keeping in the public works branch cannot, therefore, be overrated, and demands special attention by the board and its secretary. Unless the accounts are kept by a competent person the abuses and irregularities which are an unfortunate feature of these accounts will be further augmented.

"Secretary" in the above note includes the "executive officer" for purposes of accounts.

Register of works.

62 For every work undertaken by the board the estimated cost of which does not exceed Rs. 1,000 an account shall be kept in register no. 23

63 (1) The accounts of all works other than those mentioned in the preceding rule shall be kept in form 24 in which columns shall be allotted according to the heads and items of the sanctioned estimate; the kind of work such as earthwork, brickwork, concrete, etc., and the rates for the same as per accepted tender or contract shall be noted in the blank columns at the top, and the quantities and amount of the sanctioned

estimate or tender for each kind of work shall be entered in the appropriate columns as soon as the estimate is sanctioned or the tender is accepted.

(2) A column or columns may where necessary be allotted for such items as materials at site, in order to provide for all payments made on this account being entered as the bills are passed for payment and their subsequent adjustment.

(3) Entries for the work done and the expenditure incurred shall be made from the bills as they are passed for payment. When a work is finished, a double red line shall be drawn below the entries and the following note made:—"Work completed and the completion report received on (date)."

64. Registers in forms 23 and 24 shall be kept in the municipal office and, in the case of works entered in register no. 24, the bills when passed by the engineer shall give sufficient details to enable the entries in this register to be properly made.

NOTE.—The page number of register no. 23 or 24, as the case may be, should always be noted on the bills concerned when they are posted in those registers.

Measurement book.

65. All works done (whether by contract or by piece or by daily labour, and materials received which have to be counted or measured) shall be measured and the measurements entered in a measurement book, form 25.

NOTE 1.—Detailed instructions for writing up the measurement book are printed in the book itself, and these instructions must be carefully observed.

NOTE 2.—The description of work must be such as to admit of easy identification with reference to the plan and estimate.

NOTE 3.—The measurement books shall be serially numbered and when completed shall be filed in the municipal office where their return shall be watched through the stock book of forms.

66. From the measurement book all quantities should be distinctly traceable in the document on which payment is made: and when a bill is passed the connected entries in the measurement book shall be crossed over and cross references given in the bill and in the measurement book.

67. The measurements recorded in the measurement book shall be checked by the engineer, or, where there is no engineer, by the secretary and the measurement book signed by him. The calculations in the measurement book shall be checked in the office.

NOTE.—The engineer is personally responsible for the correctness of all measurements recorded in the measurement book.

BILL.

68. (1) The contractors' bills shall be in form 26, and shall furnish full particulars of the work done so as to admit of the items being identified and checked by comparison with the plan and estimate.

(2) In municipalities where there is an engineer the bill shall, in the first instance, be presented to that officer who

shall check it with the measurement book and, if in order, shall pass it for payment to the municipal office. In other cases this check shall be exercised by the executive officer or secretary if there is no executive officer.

NOTE.—The final bill shall be distinctly marked as such.

69. For work done by daily labour, the muster roll shall be in form 27. Each work done by daily labour shall be measured up and kept on record.

Completion report.

70. When a work is finished a completion report shall be given by the engineer or where there is no engineer, by the secretary that the work has been satisfactorily done in accordance with the sanctioned plan and estimate, material variations, if any, being explained and shown in the original plan (if any). In case of contract works the final bill shall not be paid before the completion report is given.

Road repair.

71. At the time of preparation of the budget a statement shall be drawn up in the following form:—

Names of roads.	Total length of each road and its breadth.	Length for renewal during the year from—to	Thickness of the layer of metal to be laid.	Quantity of metal required.		Estimated cost of the metal required.		Remarks.
				Ballast.	Kankar.	Ballast.	Kankar.	
(A. B. C. D. X. Y.) etc., etc.								
Total								
Add quantity required for patch repairs.								
GRAND TOTAL								

This statement shall be considered by the board and orders passed as to the arrangements for the execution of work and supply of metal.

NOTE.—In cases where the consolidation or repair of roads is done through contractors and not by departmental agency the above statement should be amplified to include additional charges such as those for scarifying, dressing berms, etc.

72. (1) When a contract is given for supply of metal and consolidation and payments are made at inclusive rates the account shall be kept in register no. 23.

(2) When road metal is obtained and stocked for consolidation when required, a stock book of road metal shall be kept in form 29, entries being made as each road is repaired for the issue of the quantity of metal used thereon. Column 5 of the stock book will show the name of the road repaired, its length, breadth and the thickness of layer of metal put in.

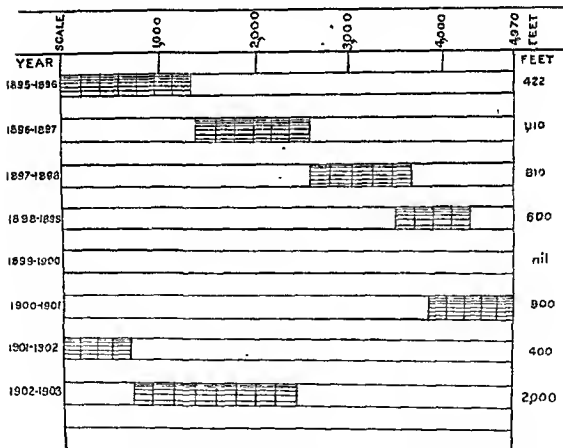
(3) In the case referred to in clause (2) of this rule the accounts shall be kept in register no. 24 in the manner prescribed in rule 63.

NOTE 1.—The entire road repair accounts shall be kept in one page of this register.

NOTE 2.—Boards may find it useful to keep a chart for each road in the following form :—

STANLEY ROAD (STONE METAL)

LENGTH 4970 FEET. PERIOD OF RENEWAL 5 YEARS.



The shaded portions represent the length metalled every year.

Time of payments of contractors' bills.

73. (1) All bills for work done or material supplied by contractors should be paid *monthly*, and no claim for work done if submitted more than a month after execution shall be paid without a full and satisfactory explanation of the delay.

NOTE.—Boards should insert a provision in all contract deeds requiring the contractors to submit monthly bills.

Notification no.
85/I—176, dated
January 13, 1927.

(2) The contractors shall not be given any advance, but payments shall always be made on running bills for portions of work actually done or material actually supplied.

CHAPTER VI.

STORES AND STOCK ACCOUNTS.

Estimate.

74. The board shall cause to be prepared for each department, e.g., water-works, conservancy, lighting and estimate for the stores required during the ensuing financial year in the following form :—

Description of stores.	Balance in hand on (date) —19 .	Number or quantity required for the ensuing year.	Number or quantity to be purchased.	Estimated cost of the quantity or number to be purchased.	Remarks.

This estimate shall be accompanied by a clear statement showing how the estimated requirements have been arrived at.

75. The estimate shall be considered by the board along with the budget and orders shall be passed thereon as to whether tenders are to be invited for the supply or whether the stores are to be purchased in the open market at rates approved by the board.

76. When the annual estimate has been passed by the board the secretary or any officer authorized by the board in this behalf may obtain the supplies up to the amount in the sanctioned estimate, as required from time to time at the rates in the accepted tender or the rates approved by the board, as the case may be.

77. If any stores are required which are not included in the sanctioned estimate, or in excess of the amount or quantity entered therein or which cannot be obtained at the rates approved of by the board, a supplementary estimate shall be submitted for the special sanction of the board. In cases of emergency the chairman may sanction such estimate and lay it before the board for approval at the next meeting.

NOTE.—The rules 74 to 77 above do not apply to road metal supply for which provision has been made in rule 71.

Stock accounts.

78. All movable property of a permanent or durable nature, such as engines, pumping plant, steam road-rollers, conservancy and road-watering carts and animals, lamps, lamp-posts, lawn-mowers, meters, furniture, etc., etc., shall be recorded

in a register of movable property in form 28, under the initials of the secretary, or, in the case of departments under the direct supervision of the municipal engineer or water-works superintendent, under the initials of that officer. When the property is disposed of finally by sale or otherwise, the particulars of disposal shall be entered in columns 8—12 under the initials of the officer aforesaid. This officer shall be responsible that the register is a complete record of the movable property belonging to the board which should be shown therein.

NOTE 1.—The register of movable property is intended to be a permanent or quasi-permanent record, and shall be kept under the personal supervision of the secretary or engineer, as the case may be. Articles of different descriptions shall not be promiscuously shown together at one place, but a separate page or portion thereof according to requirements should be allotted to each kind of property, sufficient space being left between each set of entries to admit of subsequent transactions being recorded. When a new register is started, the existing stock should, after careful verification, be distinctly shown as "opening balance in hand on such and such date" so as to be clearly distinguishable from subsequent purchases. No entries shall be made in columns 8—12 in this register until the property is finally disposed of by sale or destroyed.

NOTE 2.—To watch the distribution of property from hand to hand a register or note book may, if necessary, be kept in manuscript or in form 29.

NOTE 3.—In the case of meters the entry in the property register will simply show the number of meters received from time to time and actually in the possession of the board. The meter book will show where they are fixed. This and the number in stock should tally with the total on the receipt side after taking into account the number disposed of, if any, as shown in the register. Similarly, the location of standposts in the pipe line, map, etc.

79. (1) For expendible stores such as *bhusa*, gram, disinfectants, oils, chimneys, coal, spare parts of machinery, etc., etc., and forms, stock books shall be kept by the officials in charge of the departments, stores or forms in form 29, in which a separate page or pages, according to requirements, shall be allotted to each kind of stores or form.

(2) The stock books shall be closed monthly, and the balances verified by the officer who keeps the book.

NOTE 1.—In the case of water-works stores the accounts should be arranged in the order of account heads detailed in the annual statement, appendix C, i.e., one set of pages may be allotted for coal accounts, another set for articles coming under "oil and waste," "a third set for other pumping stores," a fourth set for pipes and fittings, and so on, and the entries may be so arranged that the accounts of saleable articles come one after the other instead of the saleable and non-saleable stores being promiscuously scattered in several volumes.

NOTE 2.—When coal is purchased at inclusive rates for delivery at the water-works station, and payment is made for the quantity actually delivered at the water-works, the quantity received shall be brought to account direct in the stock book form 29; but when it is paid for at invoiced rates at the colliery and railway freight and cartage, etc., are paid by the board credits in the stock book shall be made through register no 29A. Column 3 in the latter register has been provided in case a consignment is weighed at the railway station of destination to know what loss has occurred en the railway line.

NOTE 3.—The coal stock shall be verified monthly by the superintendent or engineer in charge of the water-works.

80. (1) When any articles or forms are sold to the public or used on works done for private persons, the entry in column 5 of the stock book shall clearly indicate to whom the things have been sold or on what particular work they have been used,

and necessary references shall be given in the remarks column to admit of the recovery or adjustment of the cost being traced to the appropriate account.

NOTE.—In the case of saleable articles the rates for their sale as sanctioned by the board shall be noted at the top of the stock book page against the description of the stores or forms. These rates shall also be entered in a schedule to be kept in the municipal office.

(2) In the case of counterfoil receipts, tickets, licences, etc., by means of which the municipal dues are collected, the entry in columns 3 and 6 of the stock book shall clearly indicate the printed book number of the books received and issued in order to keep a complete check on their use. The books shall be issued in serial order and when the books of counterfoils are received a note to this effect shall be made in the remarks column under the dated initials of the record-keeper.

81. To enable the board to exercise a check upon the quantity of oil consumed, a scale shall be prepared showing the quantity of oil consumed in a given time by lamps of the different patterns in use in the municipality. A copy of the sanctioned scale shall be kept in each oil godown. The secretary or other officer in charge of lighting shall periodically check the consumption of oil by comparison with this scale.

82. Before a bill is passed for payment the officer concerned shall see that the articles billed for have been entered in the appropriate stock book or the property register, as the case may be, and that a reference to the entry in the register is quoted in the bill. The officer passing the payment order shall be responsible to see that this rule is carried out.

83. In order to enable a check to be kept upon the number of stamps expended by each department using stamps upon the business form 30, but the separate pages being allotted for each description and columns 5 and 6 being modified as required.

Explanation.—This register shall serve also as the board's despatch register.

The balance of stamps in hand shall be verified once a month by the responsible officer in charge of the department, who shall make a note of the verification in the remarks column under his signature.

Verification of property.

84. The whole of the board's movable property as recorded in the stock books or register of movable property and the register of immovable property shall be verified annually by the

executive officer or where there is no executive officer by the chairman or the secretary. The verifying officer shall initial the entries in the registers and furnish a separate certificate indicating the results of his verification.

The verifying officer shall initial each entry in the stock book or register and shall also furnish separately a certificate showing the results of his verification. In the case of stores and other movable property the certificate shall be in form 45; in the case of immovable property any convenient form may be used. A separate certificate shall be furnished for each stock book or register. Any serious discrepancy should at once be reported to the chairman without waiting for the completion of the verification of the remaining entries.

The chairman shall, as soon as possible, pass orders regarding the action to be taken in respect of the discrepancies revealed in a certificate.

CHAPTER VII.

ESTABLISHMENT AND OTHER CHARGES.

85. (1) The whole establishment of the municipality shall be recorded in a scale register in form 31, in which every appointment shall be entered under the initials of the secretary. a separate page being allotted to the establishment chargeable to each item of the budget. When any change is made the revised scale shall be noted in the columns provided for the purpose.

(2) Temporary establishment shall be recorded separately at the end of the space allotted for the permanent establishment and shall not be mixed up with it. The period for which the temporary establishment is sanctioned shall be distinctly specified in the scale register.

(3) All other fixed recurring charges, e.g., rents, grants-in-aid, contributions, etc., shall also be recorded in a separate page of the scale register.

86. (1) The pay of the municipal establishment shall be drawn in form 32 with full details of names except in the case of sweepers, bhitis, lamp-lighters and cart-drivers and signed by the executive officer where there is one, and in other cases by the chairman. These bills may be drawn separately for each department, the names of the Heads of departments appearing in the beginning. The establishment chargeable to each item of the budget shall be grouped, marked off, and totalled separately, the name of the budget item being noted in red ink at the top of each bill or set of entries.

NOTE.—The details of names should invariably be given in the bill in cases in which the incumbent is a subscriber to the provident fund.

(2) The following instruction shall be observed in preparing the salary bills :—

(1) The pay, acting and leave allowances, whether drawn or not, shall be specified separately in column 3, pay and acting allowance, etc. (to be separately specified) not drawn but held over for further payment shall be entered in column 4 and the reasons for doing so briefly noted. When the amount is redrawn on a supplementary bill, reference to that bill shall be given in the original bill from which the charge was withheld. Deductions on account of fines, provident fund, income-tax and other recoveries, if any, to be distinctly specified shall be shown in the columns provided for the purpose and the net amount payable to each person shall be entered in column 8.

- (2) When salary is drawn for a broken period of the month, the reasons for doing so, the period for, and the rate at which it is drawn shall be distinctly entered in column 1 under the name of the incumbent.
- (3) Officials absent on leave or deputation shall be clearly shown as such in the monthly pay bills and in any acting arrangements noted that may have been made.
- (4) In the bills for arrears of pay, etc., a reference shall be given to the monthly bill from which the charge was withheld or on which it was refunded by short deduction, or to any special order granting with retrospective effect any new allowance, as the case may be. In the pay bills for temporary establishment the orders sanctioning the same shall be invariably quoted.
- (5) Except in the case of advances permissible under the rules no pay shall be drawn before the first working day of the month succeeding that by the labour of which it has been earned.

87. (1) When the pay bill has been drawn the money shall be promptly disbursed to the payees concerned and their receipts taken in the last column of the bill except as hereafter provided. If the payee does not present himself before the end of the month his pay shall be refunded by short drawal on the next bill and redrawn when he presents himself.

(2) The officer signing the pay bills is personally responsible for all salaries drawn on bills signed by him until same have been paid to the proper recipients and the latter have signed acquittance for the same. When the recipient is illiterate his thumb-impression shall be taken.

If in any case it is impracticable to get the payee's receipts on the bill itself, and in the case of sweepers, bhitis, lamp-lighters and cart-drivers a separate acquittance roll in the following form may be obtained and attached to the bill, remark to this effect being made in the last column of the bill:—

ACQUITTANCE ROLL OF ————— ESTABLISHMENT FOR ————— 19 .

Name.	Post.	Pay.	Deductions as per bill	Net amount paid.	Signature of payee.

88. (1) All miscellaneous charges, other than those for establishment and construction and repair of works for which forms have already been prescribed, shall be drawn on a contingent bill in form 33, unless the claimant (e.g., a vendor, contractor or a firm) present his own bill or statement of account, in which case payment shall be made on that document.

(2) In case of travelling allowance the following details shall be furnished in the bill :—

- (1) Name and designation of the officer.
- (2) Maximum pay of the appointment.
- (3) Dates and hours of journeys and halts.
- (4) Route from—to—
- (5) Purpose of journey.
- (6) By rail or otherwise, etc.
- (7) If by road the number of miles.

NOTE 1.—Fixed monthly contingent or stationery allowances to mubarrirs, etc., if any, shall be drawn on the salary bills along with the pay of the officials concerned.

NOTE 2.—The pay of labour gangs and workmen, etc., shall be drawn on muster rolls even if they are employed at monthly rates, as they do not form part of the regular establishment.

CHAPTER VIII.

MUNICIPAL OFFICE ACCOUNTS—GENERAL AND MISCELLANEOUS.

General principles.

89. All money received or spent by or on behalf of the board shall be *immediately and without any reservation brought to account in the general cash book* under the direct supervision of the secretary.

NOTE.—This is the fundamental rule on which all the accounts at the municipal office are based, and no departure from it can, in any circumstances, be permitted.

Receipt of money.

90. When money is paid into the municipal office by taxpayers or others and there is no objection to its acceptance, a receipt in form 5 shall be given to the person making the payment and the amount brought to account at once in the general cash book form 34, and in the demand and collection register, if any. The counterfoil of the receipt shall be signed by the cashier in token of having received the money, by the accountant and the clerk in charge of the demand and collection register in token of the entries having been made in the general cash book and the demand and collection register and by the secretary. The receipt shall be signed by the secretary.

NOTE 1.—Of rule 82

NOTE 2.—If there are on any day numerous receipts on account of any one tax or other demand their aggregate daily total for each kind of income may be entered in the general cash book, details being given in a manuscript statement in the subjoined form—

Serial number of receipt in consecutive order with book number.	Classification of receipts.			
	House tax.	Water tax.	Conservancy tax.	Rents.

NOTE.—This statement shall be filed with the receipt vouchers

Explanation.—This rule does not apply to collections by means of licences issued under the signatures of the secretary when the licence money is brought to account in the general cash book from the counterfoils of licences as provided in rule 31.

91. In the case of collections made by the out-door collection staff, entries in the general cash book shall be made—

(a) for collections received from the tax collectors, from their collection *chalans* cf. rule 26;

- (b) for dues referred to in rule 38(1) from the progressive totals on the last counterfoil for the day;
- (c) in the cases referred to in the last portion of rule 31 and in rules 38 (6) and 46. from the *chalan*s.

92. When octroi receipts and the dues referred to in rule 38 (4) are received by an octroi or a tax superintendent and he remits the same to the municipal office, the remittance shall be accompanied by a duplicate *chalan* and the money on receipt shall be brought to account in the general book.

93. When a remittance to the municipal office is made with a duplicate *chalan*, one copy of it shall be returned to the official concerned duly receipted as a receipt and the other retained in the municipal office as a voucher in support of the entry in the cash book.

94. If the octroi or the tax superintendent remits the collections direct to the treasury, the remittance shall be made with a triplicate *chalan* in form 43A of which one foil shall be retained in the treasury and of the other two foils returned duly receipted by the treasury, one shall be pasted in the superintendent's cash book (form 44) and the other sent to the municipal office, where the amount entered therein shall be brought to account in the general cash book.

95. At the end of each week the superintendent shall send his cash book to the municipal office, where it shall be compared by the accountant with his general cash book to see that all sums entered therein have been duly credited and agree with his cash book both as regards amount and classification. The book shall then be returned to the superintendent without delay after being initialed by the accountant and (after examination) by the secretary.

96. When money is received in the municipal office by means of money-order, the secretary shall at the time of signing the money-order receipt cause an entry for the amount to be made in the general cash book under his own initials and hand over the coupon with the money to the cashier, who after signing the coupon shall send it to the accountant for file as a receipt voucher.

NOTE—No separate receipt in form 5 need be issued in cases of payment by money-order.

97. If there is no separate cashier appointed by regulation for the actual receipt and custody of cash pending its remittance to the treasury, these duties shall be performed by such officer as the board may by regulation direct in this behalf but the functions of receiving and keeping the cash shall not be performed by persons keeping the accounts, namely the accountant or the clerk in charge of the demand and collection register. The two functions shall always be discharged by separate officials.

98. Money received in the municipal office under rules 90 to 96 above shall be remitted to the treasury at regular intervals, to be fixed by the board. The money shall be accompanied by a duplicate chalan in form 43 and the remittance shall be entered in column 7 of the general cash book under the initials of the secretary. The duplicate foil of the *chalan*, when received back signed from the treasury, shall be used as a voucher for the remittance, and may either be filed separately or, if convenient, stuck in the page of the general cash book.

Expenditure.

99. (1) The bill or other voucher presented as a claim for money shall be received and examined by the secretary and, if the claim be admissible, the authority good, and the signature true and in order, he shall make an order for payment at the foot of the voucher, and sign it. The officer making a payment order is personally responsible that the voucher is complete and affords sufficient information as to the nature of the payment being made.

NOTE.—The officer should also be required to satisfy himself that the payee actually receives the sum passed.

(2) After the order to pay has been entered on the voucher and passed, a cheque shall be drawn up in the name of the actual payee, and an entry shall be made in the general cash book, the voucher shall then be stamped "Paid by cheque no. , dated , " and filed for purpose of audit, and the payee's receipt, when received, attached to it. But sub-voucher for Rs. 10 or under may be destroyed by the officer who signs the bill for contingent charges at the time the bill is passed.

NOTE.—See also rules 5 and 100 and 110.

100. At the end of each month and, in every case, before the eighth day of the following month, the secretary shall examine all bills except those for establishment charges of the month and satisfy himself that the charges have been properly vouched for and that the sub-vouchers have been so defaced as to preclude the possibility of their being used in support of any other bill, and shall record on the cash book a certificate to this effect.

101. *Payment orders shall on no account be made on misls.* Each payment order shall be made on a bill [except in the case referred to in rule 120(2)] a note being made in the *misl* concerned, referring to the number and date of the voucher. A reference shall also be made on the bill to the *misls* to which it appertains.

102. When a payment is made on a duplicate bill or a duplicate receipt is attached to any paid bill, the chairman or the executive officer shall certify thereon that the original bill has not

been paid or that the original receipt has not been used in support of any other bill as the case may be.

NOTE 1.—Duplicate bills or receipts obtained from any person or firm should be distinctly marked as such.

NOTE 2.—See also rule 82.

Comparison and closing of general cash book.

103. (1) The general cash book shall be closed and balanced daily and shall be signed by the secretary. At the end of each month the receipts and expenditure entered in the cash book shall be compared item by item with the pass book and the balances agreed, the difference, if any, being explained in a footnote in the general cash book as under:—

Rs.

Cash book closing balance ..
Deduct income (a) not yet credited in the treasury
Add amount of uncashed cheques detailed below (b)
Balance as per treasury pass book . . .
Details of (a) :—

Details of uncashed cheques (b)

The book shall then be laid before the chairman for review and signature.

(2) The treasury pass book shall be in form 35 and no entry whatever shall on any account be made therein by any official of the board.

(3) The actual cash balances shown in the cash book should be verified at irregular intervals by some member or responsible officer of the board. Such verifications will, however, not affect the treasurer's responsibility for the cash balances.

Classification and classified abstract.

104. For the purpose of classifying the income and expenditure a classified abstract in form 36 shall be kept up in two volumes—one for income and one for expenditure. A separate page shall be opened for each item of the budget; and the receipts and charges appertaining to those items for each day shall be taken, either as they occur or in the aggregate for the day, from the general cash book, or from the vouchers, and entered in the appropriate columns of the abstract. At the end of each month the totals and progressive totals shall be made under each of the heads of the abstract, any transfer entries which may have been made in accordance with rules 105 or 106 being taken into account.

NOTE 1.—The classification prescribed in this rule is for purposes of budget, monthly and annual accounts, and must be strictly followed. But at the end of the budget items the board may open in the classified abstract such subsidiary heads of accounts as would enable and facilitate the preparation of the annual statements, appendices C and E at pages 252 and 253 of the Municipal Manual, volume I, and to provide other subsidiary accounts and registers.

NOTE 2.—In the case of octroi the receipts shall be classified only under two heads,—namely, (1) octroi proper, and (2) proceeds of composition. On the expenditure side there shall be a head for refund of octroi. The detailed classification is shown in the head office jinsawar. In the monthly and annual accounts and budget only the net receipts (i.e., after deduction of refunds) are only to be shown.

Transfer entries and adjustment.

105. (1) Transfer entries, that is, entries intended to transfer an amount from one account to another, shall be made when it is necessary—

(a) to correct an error of classification in the original accounts;

(b) to account, by debit or credit to its proper head, for inter-departmental and other transactions in which cash does not actually change hands.

(2) Adjustments shall be made when it is necessary to adjust a portion of an advance unused and paid, or the recovery of an overpayment.

106. (1) When a transfer entry is to be made, a *minus* entry shall be made in the classified abstract under the account from which the amount is to be transferred and a *plus* entry under that to which it is transferred in the place provided for the purpose.

(2) When an item has to be adjusted, the money, on receipt, shall be brought to account in the general cash book in the usual way as a miscellaneous receipt, and the item carried into the classified abstract of receipts. At the end of the month, the adjustment shall be made by deducting the amount from both receipts and expenditure under the accounts affected in the classified abstract.

Explanation.—Neither transfer entries nor adjustment can be made in the accounts of a year after those accounts have been finally closed.

NOTE.—When any transfer entry or adjustment is made the items affected should be distinctly specified or marked and references given in the footnotes as to the items of account from and to which the amount has been transferred, briefly stating the reasons for the transfer entry or adjustment.

Cheques.

107. Cheques drawn on a treasury shall be in counterfoil in form 37. Each cheque-book shall contain a hundred cheques, and each cheque shall bear the book number and a serial number. Unused cheque-books shall be kept under lock and key in the personal custody of the drawing officer, who shall notify to the treasury upon which he draws the number of the cheque-book which he from time to time brings into use.

NOTE.—All cheques must bear the stamp duty of one anna prescribed by the Indian Stamp Act, 1899.

108. When the drawing officer receives a cheque-book he shall cause the cheques to be counted, and a note to be recorded on the back of each cheque-book that "This cheque-book contains cheques."

109. No cheque shall be signed unless required for delivery without delay to the person to whom the money is to be paid.

110. When a cheque is being prepared for signature an amount, a little in excess of the sum for which the cheque is drawn, shall be written across it and its counterfoil as a protection against fraud.

Example.—Across a cheque drawn for Rs. 50-8-0 will be written "Under rupees fifty-one."

111. Cheques which are not cashed within three months of the date of issue, cannot be cashed without being re-dated. The alteration of date shall be initialed by the drawing officer. a note of the fact of re-dating shall be entered in the general cash book against the original transaction and upon the counterfoil of the cheque itself. The alteration will in no way affect the accounts, and no further entries shall be made.

Cancellation of cheques.

112. When a signed cheque is cancelled it shall be enfaced or stamped "Cancelled" by the drawing officer. The fact of cancellation shall be noted in red ink, under the initials of the drawer of the cheque, upon the counterfoil, and also across the order of payment which has been enfaced upon the voucher.

113. (1) When a cheque is cancelled before the general cash book has been closed for the day of issue of the cheque, the entry in the cash book and also in the classified abstract shall be struck out in red ink under the initials of the secretary. When the cheque is cancelled after the cash book has been closed, the amount of the cheque shall be entered in the cash book of the day of cancellation as a miscellaneous receipt and carried into the classified abstract. In this case an adjustment shall be made at the end of the month, as laid down in rule 106 (2)

(2) If a cheque is lost or destroyed an intimation of the fact shall be at once given to the treasury officer and its payment stopped after ascertaining from the pass book and by enquiry from the treasury officer that it has not been cashed. The loss of the cheque shall be noted on the counterfoil. If a fresh cheque is not issued in place of the lost one, the procedure laid down in rule 113(1) shall be followed. If new cheque is issued its number and date shall be quoted against the original entry in the cash book with the remark that the original cheque

has been lost, and the following note shall be made on the counterfoil of the cheque: "Issued, in lieu of cheque no. _____, date _____ lost or destroyed."

114. Cancelled cheques shall be carefully retained until the accounts for the period to which they relate have been audited when they shall be destroyed by, or in the presence of the audit officer, who shall certify upon the counterfoil that the cheque has been so destroyed.

Scrutiny of bills

115. (1) In addition to merely accounting for all the expenditure incurred, it is also the duty of the municipal office to see that no charge is paid twice over, and also that the budget allotments are not exceeded.

(2) To guard against the possibility of double payments and other irregularities and complications in the accounts as well as to keep a watch on liabilities and their adjustment, a personal ledger may be kept by the board in the form below for firms or persons with whom business is continuously carried on or a running account is kept.

When work is done for private persons for which payments have to be made to the person doing the work and recoveries are made from the persons for whom the work is done, separate accounts shall be kept in the ledger both for the person doing the work and for the person for whom the work is done and cross-references given.

Cr Name _____ Dr.

Date.	Reference.	Particulars.	Amount.	Remarks.	Date.	Reference.	Particulars.	Amount.	Remarks.

Permanent advances.

116. To an officer whose duties cause him to incur petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance may be allowed. The sum to be allowed shall be fixed on the supposition that recoupments will be made at least once a month.

117. All permanent advances shall be recorded in the register of miscellaneous demands.

118. Each officer who has obtained a permanent advance shall, on the 1st of April in each year, sign an acknowledgment

that the amount is due from, and to be accounted for, by himself. In case of transfer of charge of an office a similar acknowledgment for the full amount shall be signed by the relieving officer. These acknowledgments shall be kept on a guard file at the municipal office.

Explanations.—Permanent advances shall not be multiplied unnecessarily. An officer having subordinates who require petty sums shall rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same form as he himself furnishes and retaining them in his office.

119. Each officer holding a permanent advance shall keep up a permanent advance account in form 38, in columns 1 to 6 of which shall be entered the items of expenditure from the advance as they occur. The headings of the columns shall follow the items in the budget.

Exceptions.—The officer in charge of octroi refunds; octroi, harrier muharrirs; pound-keepers.

120. (1) When the cash in hand is running low and the advance has to be recouped, a red line shall be drawn across the page of the register (no. 38), total of the items cast, and a contingent bill prepared in form 33 in which full details of the expenditure shall be given. The officer responsible for the permanent advance after comparing the bill with the register shall sign both and send the bill to the municipal office for payment noting the date of despatch in column (7)(a). On receipt of cheque from the municipal office, columns (7)(b) and (c) shall be filled in.

(2) In the case of recoupment of the ^{chairman}
executive officer 's per-
^{secretary}
manent advance the disbursement certificate and payment order may be recorded in the permanent advance account register itself and a contingent bill need not be prepared.

NOTE—It should be carefully noted (1) that a bill must cover all item of expenditure up to the date of its preparation, and (2) that no item should be entered in the register until the money is actually spent and receipt obtained

Miscellaneous advances.

121. (1) When a temporary advance for any particular purpose or an advance of pay referred to in rule 86 (2) (5) is made it shall be entered under the direct supervision of the secretary as a demand in the register of miscellaneous demands. When the advance is adjusted, the particulars of the transactions shall be entered on the collection side of the register, a note being made in the remarks column to show whether the adjustment was by repayment in cash, by deduction from salary

or by a work bill. In the last case the accounts rendered shall be duly passed by the competent authority and an order "passed for Rs. " recorded thereon before an adjustment is made.

(2) No advance shall be made to a member of the board for the execution of a work or purchase of articles. All payments on this account shall be made either out of the permanent advance held by an officer of the board or by cheques drawn in the name of the actual payee.

(3) In emergent cases and when the permanent advance is not sufficient for the payment of works carried out by daily labour, purchase of materials, law charges, and the like, an advance, not exceeding Rs. 500, may be drawn under the sanction of the board in the name of the executive officer, the medical officer of health, the secretary or engineer. Such advances shall be adjusted before the close of the year in which they are made, and no fresh advance shall be made to an officer unless the previous one has been adjusted.

(4) The accounts of temporary advances shall be closed quarterly when the outstanding balances shall be brought forward and the register laid before the chairman or executive officer for examination and orders in regard to overdue items.

CHAPTER IX.

Register of loans.

122. All loans received by the board shall be recorded in a register of loans in form 39, each instalment of the loan, as it is taken being recorded in column 4. Each entry in the register shall be attested by the secretary. A separate page shall be opened for each loan; and loans from Government shall be kept distinct from loans received from other sources.

Register of investments.

123. A record of all investments shall be maintained in a register of investments in form 40. Each entry therein shall be attested by the secretary. Government securities shall be kept distinct from other investments.

Deposit register.

124. All deposits made with a board, whether in the form of cash, Government paper, or other stock, or of security bonds shall be recorded in a deposit register in form 41. Two registers shall be maintained, one relating to entries regarding the securities of employees of the board and the other for deposits made by contractors for the due performance of their contracts. The former need not be written up annually, but entries of all deposits in the latter which have not been forfeited or returned shall be carried forward annually in detail of names to the new register.

In the case of bonds, if property is hypothecated, a brief description of the property shall be given in the remarks column and the heading of column 12 shall be changed to "Name of depositor."

Annual verification of securities.

125. Securities shall be examined and verified by the 1st of April of each year, and a certificate of verification shall be given by the secretary in the remarks column of the register against each entry therein.

Statement of fines and arrears of tax realized by courts.

126. Courts realizing fines, which under any Act in force are credited to the municipal fund, or arrears of a municipal tax, submit under the order of competent authority, a monthly statement in form 42 to the board. The entries in the statement shall, on receipt of the statement in the municipal office, be checked with the pass book and, if found correct, shall be posted in the general cash book. If the entries do not tally with those

in the pass book enquiries shall be made and the discrepancy removed before any entry is made in the general cash book.

If a refund so ordered to be made, it shall be carefully traced in the original statement (form 42), and an entry shall be made therein against the items concerned that the refund has been made. The payments shall then be made in the ordinary manner.

Office order book.

127. An office order book shall be kept in which all appointments, promotions, leave, suspensions, fines and office arrangements and orders generally shall be noted. The secretary shall be responsible that this order book is kept up in a correct and complete manner.

Filing of vouchers.

128. Vouchers and *challans* shall be numbered serially for each month and shall be filed in the municipal office in guard files separate from the *misls*.

Indent for forms.

129. The board shall obtain from the Government Central Press all forms which being prescribed in any rule or byelaw are used in any kind of monetary transaction such forms include—

- (a) Octroi forms numbers 2, 2A, 3, 4, 4A, 7, 12, 12A, 13, 15, 19, 20, and 21.
- (b) Forms numbers 4, 5, 6, 7, 12, 13, 16, 17, 18, 19, and 37.
- (c) Face-value tickets of all denominations.
- (d) Forms prescribed in the local rules or byelaws for the collection of municipal dues, e.g., toll, *tehbazari*, slaughter-house fees, fees for *sarais*, *paraos*, cattle registration.
- (e) Forms of schedules nos. 1 to 5 prescribed in rule 3 of the budget rules for municipalities.

A board may obtain other forms from the Government Central Press, or may have them printed locally.

Before the 1st November in each year an indent in the form to be obtained from the Government Central Press shall be sent by the board direct to the Superintendent, Printing and Stationery, U. P. for the forms likely to be required during the financial year. The forms will be supplied to the board by the Government Central Press during March by value-payable post.

Supplementary indents shall not be sent save in exceptional circumstances when there has been an unforeseen increase in the demand for forms or an accidental destruction of them.

Custody of valuables.

130. Government promissory notes and similar valuables belonging to boards shall be kept in the treasury in a strong box the keys of which shall remain with such person as the board may direct.

CHAPTER X.

Octroi.

131. Subject to the exceptions contained in the proviso below, octroi shall ordinarily be levied on commodities included in the following list, viz:—

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dated October
1925.

Class I.—Articles of food or drink for men or animals;

Class II.—Animals of a class usually slaughtered;

Class III.—Articles used for lighting, for fuel, or for washing;

Class IV.—Stone, wood, ivory, and articles made therefrom, earthenware, glass, and other article used for building and furnishing;

Class V.—Chemicals, drugs, spices, gums, perfumery, and dyeing and tanning materials;

Class VI.—Tobaccos, manufactured and unmanufactured;

Class VII.—Piece-goods and other textile fabrics, apparel, leather and articles made of leather; India-rubber or guttapereba;

Class VIII.—Metals and articles made wholly or partly of metal:

NOTE.—These categories are sufficiently comprehensive to include most articles usually subjected to octroi taxation; but they are not to be regarded as exhaustive or as excluding any article not named or not included in any of the classes.

Provided that octroi shall not be levied on any of the following articles, viz.:—

(1) Salt;

(2) Opium;

(3) Mineral oil;

(4) Excisable liquor manufactured in India and drugs liable to excise duty.

X 132. The following articles, on which octroi would be otherwise leviable, shall be exempt from the payment of such octroi:—

✓ (1) Gold, silver, jewellery, and precious stones.

(2) Coin.

(3) Goods, the property of which is vested in the Government, if accompanied, at the time they pass the barrier, by a certificate from an officer (who should ordinarily be a gazetted officer), authorized in

this behalf by the head of the importing department, to the effect that they are the property of the Government and are not imported for the purpose of being sold.

But if the goods are subsequently sold within municipal limits within six months without being used, the officer in charge of the department shall remit to the board the octroi which would have been payable on the goods at the time of import if they had not been exempted from payment of octroi.

Explanation I.—The certificate shall be given on the reverse of a pass in form 57; see rule 174.

Explanation II.—Goods, the property of which is not vested in the Government at the time they pass the barrier, but which are imported with a view to the fulfilment of a Government contract or otherwise intended for the use of the Government, shall, on passing the barrier, be declared in writing as intended for the use of the Government, e.g., in fulfilment of a certain (specified) contract. The duty on them shall then be paid; and subsequently if they actually become the property of the Government in the same form in which they were imported, the duty shall be refunded upon production of a certificate to that effect signed by the departmental officer concerned, provided that no refund shall be payable unless the certificate is obtained within three months.

Correction slip no. 2, page 46 (1933 edition).

Substitute "comma" for the word "and" between the words "Lucknow" and "Fyzabad" occurring in the note below explanation II to rule 132 at page 46 of the Municipal Account Code (Municipal Manual, Volume II) and insert the following after the word "Fyzabad":

"and Cawnpore."

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1635-VII/XI-5F,
dated July 14,
1934.

by a certificate from an officer (who should ordinarily be a gazetted officer) authorized in this behalf by the head of the Government department concerned to the effect that they have been hired by the Government and are imported solely for a public purpose.

- (4) Goods, the property of which is vested in the municipal board, if accompanied, at the time they pass the barrier, by a certificate from the executive officer or the secretary that they are the property of the board and are not imported for the purpose of being sold.

Explanation.—The certificate shall be given on the reverse of a pass in form 57; see rule 174.

- (5) Necessaries (not being articles of food or drink), equipments and clothing procured by officers in command of troops for the use of their men and followers.

- (6) Grain and green fodder imported by troops for consumption by horses, mules, and other animals maintained as part of their military equipage, provided that it is certified by the Commanding Officer to be imported for bona fide public purposes.
- (7) Articles imported for manufacturing purposes into a jail situated within municipal limits or into the Ghazipur Opium Factory, provided that the goods into which they are manufactured are used in the jail or opium factory itself, or supplied to other departments of the Government.

Explanation.—The manufactures sold by a jail to the public are, however, liable to octroi. At the close of the month the board shall demand from the superintendent of the jail a statement showing the amount of dutiable raw materials used in the articles sold to the public during the month, and the superintendent shall pay the octroi leviable thereon.

- (8) *Mahua*, *gur*, and *shira* used for the manufacture of country liquor in distilleries.

Explanation.—If these articles are on the octroi schedule, octroi shall be levied on them at their entrance into the municipality. But refund shall be granted on the quantity actually used within a distillery, the amount due being paid to the distillers on the authority of monthly statements furnished by the Excise officer.

- (9) Bona fide personal and household effects imported by a person on the occasion of his coming to take up his residence in the municipality, or by a traveller.

- (10) Goods imported through the Post Office.

Explanation.—This does not include goods which come by rail, and of which merely the railway receipt is sent by post.

- (11) Headloads of cow-dung, fuel, grass, fodder and brushwood.

- (12) Goods on which the octroi payable is less than one pice.

- (13) Arms, for whatever purpose imported.

- (14) Machinery, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, motor tractors designed for purposes other than agriculture, and other machines in which the prime mover is not separable from the operative parts.

Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery: Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adopted for any other purpose.

NOTE.—This entry includes machinery and component parts thereof made of substances other than metal.

- (15) Coal, excepting coke and cinder.
- (16) Carriages and vehicles of all sorts, including motor cars, bicycles, and tricycles.
- (17) Machines worked by manual power when used for industrial or educational purposes, e.g., sewing machines and typewriters.
- (18) Raw materials imported by Government technical and industrial schools.

NOTE.—The list is not exhaustive, and further exemption that may be desirable can be made under section 167 of the Act.

133. The goods on which, and the rates at which, octroi has been imposed by the board shall be entered in a schedule; and the board shall not collect octroi on any goods, or at any rates, not so entered.

Assessment and collection.

134 (1) Goods imported into the municipality which are liable to the payment of octroi shall be dealt with in one of the following ways:—

- (a) the goods may be assessed at the barriers;
- (b) they may be taken to the head octroi office and assessed there;
- (c) they may be assessed under the rules laid down for goods imported by railway; or
- (d) the octroi may be compounded for:

Provided that in the case of goods imported for sale within municipal limits by a jail situated outside those limits, the octroi duty shall be assessed and realized, on a monthly statement which shall be submitted by the superintendent of the jail. Such goods, when brought within a municipality, shall be accompanied by a certificate in duplicate in form 50 signed by the superintendent of the jail or by the jailor detailing their

nature and value. One copy of the certificate shall be retained by the muharrir in charge of the outpost barrier and shall be sent by him to the head octroi office. The second copy of the certificate shall be initialed and dated by the barrier muharrir in token of having been verified with the goods, and shall be returned to the warder in charge of the goods. If any goods remain unsold at the end of the day, the muharrir shall detail in the appropriate column of the copy of the certificate given to the warder in charge of the goods the nature of the goods taken back to the jail through his barrier, initialing the entries made.

(2) In calculating the octroi payable the nearest pice shall be taken and no fractions of a pice shall be demanded from the importer or entered in the accounts. Thus, if the octroi works out to 2 or 4 pices, the demand shall be 1 pice in both cases; if the octroi works out to 5 or 7 pices, the demand shall be 2 pice, and so on.

135. In a municipality where it is necessary in the interests of trade, by reason of the distance between the head octroi office and the outpost or railway barriers, the board may establish a branch octroi office. This office shall be placed in the direct charge of an assistant octroi superintendent, but the octroi superintendent shall remain responsible for the efficiency of its working.

When such a branch octroi office has been established, the procedure in rules 136 to 164 and 178 to 197, so far as it relates to the head octroi office, shall (except where the contrary is stated) apply also to the branch octroi office; and the functions imposed on the octroi superintendent in the same rules shall (except where the contrary is stated) be exercised also by the assistant octroi superintendent.

Barriers.

136. The board shall place octroi barriers at such points on, or in immediate vicinity of the octroi limits as it shall from time to time determine as being the most suitable for intercepting the import traffic. Besides these outpost barriers there shall also be such other barriers* as are prescribed in these rules, and if octroi on animals is collected at the slaughter-house, there shall also be a slaughter-house barrier.

A copy in English, Urdu, and Hindi, both of the octroi schedule and of the prices current for the month, shall be posted in a conspicuous place at each harrier.

NOTE.—Prices current are required only for goods in which the octroi is levied at ad valorem rates

137. Each barrier shall be under the charge of a staff of muharrihs and peons according to a standard sanctioned by the board. Besides any other duties prescribed by the board, it

*Viz., a central barrier and railway and warehouse barriers

shall be the duty of the muharrir to see that all goods liable to octroi are stopped at the barrier, and to assess and collect the octroi on such goods, or to deal with them otherwise as prescribed in these rules; and it shall be the duty of the peon to allow no goods to pass the barrier without the cognizance of the muharrir.

138. The board shall appoint inspectors or other responsible officer or officers to supervise the working of barriers. Besides any other duty prescribed by the board are under these rules, these inspecting officers shall see that the general working of the staff at the barriers is in accordance with the rules laid down for their observance.

139. It shall be the duty of the members of the committee for octroi to periodically visit the barriers and inspect and check the muharrirs' accounts.

140. At each barrier an inspection-book shall be kept up in form 45. Officers or members inspecting the barrier shall note the result of their inspection in this book, making their notes as full and detailed as possible.

141. (1) The board shall provide a suitable set of scales and weights at each barrier. These shall be kept in proper working order by the muharrir, and tested once every quarter by such member or officer as the board may direct.

(2) All maundage rates shall be levied according to the Government maund of 40 sers, the ser being of 80 tolas.

Assessment and collection at outpost barriers.

142. On the import of goods liable to octroi, the muharrir in charge of the outpost barrier shall call upon the importer to declare whether they are intended—

- (1) for consumption or use within the municipality; or
- (2) for immediate export;* or
- (3) (in a municipality which maintains a bonded warehouse) for temporary detention within the municipality and eventual export.†

NOTE.—If the importer makes no special declaration, the muharrir should treat the goods as imported for consumption or use.

143. If the goods are declared to be imported for consumption or use within the municipality, the muharrir shall assess the octroi as prescribed in the schedule.

144. (1) Articles on which octroi is leviable *ad valorem* shall be assessed according to their market value if that value can be ascertained from the price current for the month. If the article is not entered in the price current, and the value is less than Rs. 25, the muharrir shall calculate its value on the

*Vide rules 193–203.

†Vide rules 204–221

information at his disposal and with due regard to the value declared by the importer.

(2) If the value of the consignment cannot be ascertained from the price current and is not less than Rs. 25, the mulharrir shall prepare a memorandum (of which he shall keep a copy), deliver it to the importer and direct him to take his goods with the memorandum to the head octroi office where the octroi superintendent or the member in charge of octroi, shall make the assessment after such inquiry as he may think necessary, including an examination of the invoice, if produced :

Provided that a board may, with the Commissioner's sanction, raise the limit of Rs. 25 prescribed in this rule to an amount not exceeding Rs. 100 either generally or at specified barriers or for specified classes of merchandise.

(3) But an importer of goods which have come into India by sea, or such article including in classes IV, V, VI, VII, and VIII, of rule 131 as the board may, by resolution, prescribe in this behalf, may claim an assessment according to the invoice value of his goods. In this case the mulharrir shall prepare a memorandum (of which he shall have a copy), deliver it to the importer and direct him to take his goods with the memorandum to the head octroi office where the importer shall produce his invoice (*bijak*). The octroi superintendent, or the member in charge of octroi, shall examine the invoice and assess on it if there is no good reason to the contrary. The invoice shall then be stamped with a municipal stamp and returned to the importer.

(4) If an importer be dissatisfied with an assessment under this rule, he shall pay the octroi assessed, but may appeal to the board, provided he lodges his appeal within seven days from the date of payment.

NOTE 1.—Failure to pay the octroi assessed in accordance with clause (1), (2) or (3) of the rule, is punishable with fine, see page 71

NOTE 2.—Before an assessment is made on goods according to the invoice value trade discounts which are entered in the invoice must be excluded (vide G O no. 4022/XI—603D, dated November 18, 1908)

NOTE 3.—Failure to take the goods to the head octroi office for assessment of duty is punishable with fine; see page 71.

145. If the importer disputes the assessment or calculations of the barrier mulharrir, the mulharrir shall send the goods on to the head octroi office, with a brief report (of which he shall keep a copy in the memorandum book) for the decision of the octroi superintendent. If the importer be dissatisfied with the decision he shall pay the octroi forthwith, but may appeal to the board provided he lodges his appeal within seven days from the date of payment.

NOTE 1.—For the procedure in appeal from the board's decision see sections 164 to 164 of the Act

NOTE 2.—Failure to pay the octroi assessed under this rule is punishable with fine; see page 71.

146. The board shall fix a limit up to which an outpost barrier muharrir may collect octroi on a single consignment, and above which the octroi shall be collected at the central barrier. This limit shall not be less than Rs. 5 in the case of a city municipality and Rs. 2 in the case of a non-city municipality.

NOTE.—The particular limit up to which its muharrirs may be entrusted to collect octroi upon a single consignment is a matter for each board to settle for itself, having due regard to local circumstances. When sufficient security is taken there is no reason why the limit should not be far above the minimum prescribed by this rule, in most, if not all, municipalities. Subject to adequate supervision of the working of the barrier, the higher the limit the greater the facility to the board in the collection of its octroi income and the less the inconvenience caused to trade.

147. If the octroi exceeds this limit, the muharrir shall be guided by the provisions in rule 156(1).

148. If the octroi does not exceed the limit prescribed under rule 146, the muharrir shall fill up a receipt, with its counterfoil, in form 46 or 47, as the case may be, form 48 being used when the octroi is less than one anna. The importer shall on demand pay the octroi to the muharrir, who shall hand a receipt with the coupon attached to the importer. The progressive totals of the octroi received shall be kept in each page in the place provided at the foot as the pages are completed. The totals shall be taken at once and not put off till the end of the day. At the end of the day the progressive total of the money received for the day shall be taken up to the last counterfoil used, and shall be entered thereon.

The inspector visiting a barrier shall see that these totals are taken regularly as directed in this rule, and shall initial the pages which he checks.

NOTE 1.—No foil of an octroi receipt will be dropped by the muharrir into the cash-box.

NOTE 2.—Refusal to pay the octroi on demand of the muharrir is punishable; see page 71.

149. Under a special resolution of the board face-value tickets may be issued in form 49 for headloads in place of the ordinary octroi receipts prescribed in the preceding rule. The tickets shall be on coloured paper, and the value shall be 3 pies, 6 pies, 9 pies, and 1 anna.

150. (i) An inspector meeting an importer is authorized to demand his octroi receipt, and verify the entries therein by inspection of the goods. An importer who is called upon for his receipt under this rule shall produce it, and permit the inspector to inspect his goods.

NOTE.—Refusal to produce the receipt or to permit the inspector to inspect the goods under this rule is punishable with fine, vide page 71.

(ii) If after checking the calculations of the octroi the inspector finds that all the items in the receipt are correct, he shall fill up the columns in the coupon, which he shall tear from the receipt and keep for comparison with the counterfoil at the

barrier. He shall then endorse his name on the back of the receipt and return it to the importer.

(iii) If the Inspector finds that the full amount of octroi has not been paid, he shall collect from the importer the difference between the amount of duty paid and the amount that ought to have been paid, granting the importer a receipt in form 47 and filling in the counterfoil. If the importer disputes an assessment made by the inspector based on the weight of the consignment, he shall accompany the inspector to the nearest octroi barrier or, if he prefers it, to the head octroi office, where the consignment shall be weighed in his presence. If the importer disputes an assessment made by the inspector on any other basis or refuses to pay the amount demanded, or if the inspector has reason to believe that it was through fraud that the full amount of octroi was not assessed or paid, the inspector shall take the importer to the head octroi office, where he shall immediately report the facts of the case. The importer shall accompany the inspector with the goods to the nearest octroi barrier or the head octroi office when called upon to do so under this rule.

(iv) When the inspector arrives at the barrier, he shall verify the coupons he has collected with the counterfoils and initial each counterfoil in token of his having made the check.

(v) The inspector's check here prescribed is applicable to forms 46, 48 and 49.

Explanation.—The words "head octroi office" in this rule do not include a branch octroi office where such is established, vide rule 135.

NOTE.—The inspector is required to exercise discretion and good faith as to the nature and extent of the inspection necessary in each case in the interests of the board. There must be no avoidable injury to the goods inspected and no unreasonable delay to the owner. The Government expects the board to see that there is no abuse of the authority given by this rule.

151. The name of the municipality shall be printed or stamped on the receipt and counterfoil in forms 46, 47, 48, and 49, and a consecutive book and form number shall be printed on each receipt and counterfoil, thus :—

Bk. no. 0
1219

Bk. no. 1310
131

152. At the close of the working day the muharrir shall classify the octroi he has received in a *jinswar* to be compiled in form 51.

In the *jinswar* (form 51) the classification of octroi to be followed is printed at the top of the columns. The muharrir shall enter the items from his counterfoils for the day, one after the other, quoting the serial number of the receipt in

column 1, and entering the quantity, number or weight of the goods and the amount of the octroi in the appropriate columns. After classifying the items from forms 46 and 48, the muharrir shall enter the number of face-value tickets, if any, issued during the day, showing separately the numbers (no. to no.) of each class of ticket issued. The columns shall then be totalled.

153. The board shall provide a duplicate set of books and a strong cash-box without any slit in the lid, with duplicate keys at each barrier. One of the keys shall remain with the muharrir and the other shall be kept with the officer who opens the cash-box. The barrier muharrir, when remitting the collections under rule 16, shall count the cash and place it in the cash-box in the presence of the octroi peon who is to take the collections to the head office for deposit. He shall then lock the box and obtain the peon's signature in the daily *jinswar* accompanying the cash-box and counterfoil receipt book.

Explanation.—The words "head octroi office" in this rule do not include a branch octroi office, where such is established

Central barrier.

154. The central barrier shall be at the head octroi office, and shall be used for collection of octroi when—

(1) the assessment has been made by the octroi superintendent or member of the octroi committee—

(a) under sub-rule (2) or (3) of rule 144, or

(b) in settlement of a dispute under rule 145;

(2) the octroi exceeds the limit fixed under rule 146.

Note.—Central barrier, though situated at, or in office, will be separate from, and for the purpose of its business transactions should be kept distinct from, that office. In a municipality where a branch octroi office is established under rule 135 the barrier attached to it is treated as a central barrier.

155. In cases coming under clause (1) of the preceding rule the method of collection shall be in accordance with the procedure prescribed in rules 142 to 153 for outpost barriers.

156. In cases coming under clause (2) of rule 154 the procedure shall be as follows:—

(i) *At the outpost barrier where the goods are imported.*—

The muharrir shall assess the goods and fill up and initial the receipt and counterfoil in form 46, writing the words "to be paid at the central barrier" in the columns for "amount of octroi paid." The forms for this purpose shall be kept in a separate book, and may, if necessary be on differently coloured paper from the ordinary forms. The

receipt, with coupon attached, shall be handed to the importer, who shall take it to the central barrier and pay the octroi within the time (not to exceed sixteen hours) prescribed by the board for this purpose. These transactions shall not be shown in the *jinswars* of the outpost barrier.

NOTE 1.—These transactions will be classified in the *jinswar* of the central barrier where the octroi is actually collected, see the next clause of this rule.

NOTE 2.—Failure to take the octroi receipt to the central barrier and to pay the octroi within the time prescribed under this rule is punishable with fine; see page 71.

- (ii) *At the central barrier.*—The importer on arrival shall hand over the receipt to the muharrir, who shall calculate and receive the octroi and enter the amount paid in both receipt and coupon, striking out under his own signature the entry made at the outpost barrier in column 6 of the receipt. He shall then enter and classify the octroi in the *jinswar*, sign both receipt and coupon, and hand the receipt to the importer; but he shall keep the coupon in his cash-box. The coupon shall subsequently be pasted at the head octroi office on to its appropriate counterfoil in the book. The central barrier muharrir shall total his *jinswar* (form 51) in the same way as is done at other barriers, and send it with his cash-box to the octroi superintendent at the head octroi office at the same time as the daily accounts are received from other barriers.

NOTE.—See rule 166.

- (iii) *Duties of inspector.*—An inspector meeting an importer with his goods covered by one of the coloured receipts provided for in this rule is authorized to demand his octroi receipt and verify the entries therein by inspection of the goods. An importer who is called upon for his receipt under this rule shall produce it and permit the inspector to inspect his goods. If he finds the receipt correct, the inspector shall endorse his name on the back of the receipt, which he shall return with the coupon to the importer. He shall not retain the coupon for comparison at the barrier in these cases, as it will be checked at the head octroi office.

NOTE 1.—See the last note to rule 150.

NOTE 2.—Refusal to produce the receipt or to permit the inspector to inspect the goods or to accompany the inspector to the head octroi office is punishable with fine, vide page 69.

Explanation.—The words “head octroi office” in clauses (ii) and (iii) of this rule do not include a branch octroi office where such is established, vide rule 135, and “the octroi superintendent” in clause (ii) do not include assistant octroi superintendent.

Goods imported by railway.

157. There shall be a barrier (or barriers) near the railway premises called “the railway barrier.”

When there is a railway agency within the octroi limits of a municipality, this agency shall be deemed to be railway premises for the purposes of these rules.

Explanation.—Goods brought into a railway agency office from outside the octroi limits of a municipality by road shall be passed from the barrier to the agency office under the Transit Pass system (rules 198 to 203) and treated, in all other respects, as if they had been brought into the agency by rail.

158. (1) When imported by railway, fresh fruits, *pan* and vegetables, and goods on which the octroi does not exceed an amount which may be fixed by the board by resolution, shall be dealt with at the railway barrier in accordance with the rules laid down for observance at outpost barriers, and the registration of the railway receipt shall not be required.

(2) Goods other than those specified in the preceding clause shall, unless declared for immediate export or in a municipality which maintains a bonded warehouse for temporary detention and eventual export, be assessed at the head octroi office in accordance with the following rules.

(3) Goods declared for immediate or eventual export shall be dealt with under rules 198 to 203 or 204 to 224, as the case may be.

159. When an importer receives the railway receipt of goods consigned to him by railway, he shall take or send it with the invoice, or in the absence of the latter, with a written declaration of the details of the consignment to the head octroi office, where, if the goods are found to be liable to the payment of octroi, the receipt and the invoice or declaration shall be abstracted into a railway receipt and invoice register, to be kept up in form 52. The railway receipt and the invoice shall be stamped with a municipal stamp, and returned to the importer, to enable him to obtain his goods from the railway. The declaration shall be stamped and filed in the head octroi office.

Note.—The board may supplement this registration check by arranging with the railways to give it on payment, if necessary, periodical abstracts of their registers for comparison with the municipal railway receipt and invoice register.

160. The railway receipt and invoice register shall be examined and checked periodically by one of the members of the committee for octroi, who shall at the same time compare some of the declarations with it.

161. The registration of the consignment having been completed as laid down in rule 159, the octroi superintendent shall determine the octroi leviable and note it on a memorandum which he shall send to the central barrier. The importer shall pay the octroi at the central barrier, the muharrir checking the calculations of the memorandum. On receipt of the octroi the muharrir shall grant a pass to the importer in form 53, leaving the coupon and the third foil blank.

The *jinswar* shall be prepared in the usual manner, and sent, with the counterfoils, to the head octroi office with the cash-box.

Explanation.—The words “head octroi office” in this rule do not include a branch octroi office where such is established, vide rule 135.

162. On the arrival of the goods at the railway barrier, the importer shall present the pass obtained under the previous rule, and the muharrir shall, after satisfying himself that the goods agree with the details entered in the pass, fill up the third foil of the pass, tear it off, and retain it to be sent to the head octroi office at the end of the day. He shall hand back the second foil with the blank coupon attached to the importer.

163. If the muharrir finds that the consignment contains goods not entered in the pass, or if a consignment which should have been registered at the head octroi office arrives at the railway barrier without a pass in form 53, the muharrir shall prepare a memorandum (of which he shall keep a copy) deliver it to the importer and direct him to take his goods with the memorandum to the head octroi office. The octroi superintendent shall deal with the case as if it were a dispute under rule 145.

NOTE—Failure to comply with the conditions of rule 163 is punishable with fine; see page 71.

164. When the third foils are received at the head octroi office under rule 162, they shall be checked with their respective counterfoils and pasted on to them. In the event of a third foil not being received at the office within a reasonable time, investigation shall be made by the octroi superintendent, and the importer, if necessary, required to produce his railway receipt again to show that his goods have not arrived.

Explanation.—The words “octroi superintendent” in this rule do not include an assistant octroi superintendent, vide rule 135.

165. An inspector meeting a consignment which has passed the railway barrier is authorized to demand the importer's pass and verify the entries therein by inspection of the consignment. An importer who is called upon for his pass under this rule shall produce it and permit the inspector to inspect his goods. The inspector shall see that the third foil has been torn off, and if he finds the pass correct, he shall fill up the columns in the coupon, which he will tear from the foil and keep for comparison with the third foil at the barrier. He shall then endorse his name on the back of the pass and return it to the importer.

If the inspector finds that the full amount of octroi has not been paid, he shall collect from the importer the difference between the amount of duty paid and the amount that ought to have been paid, granting the importer a receipt in form 47, and filling in the counterfoil. If the importer disputes an assessment made by the inspector based on the weight of the consignment, he shall accompany the inspector to the nearest octroi barrier or, he prefers it, to the head octroi office, where the consignment shall be weighed in his presence. If the importer disputes an assessment made by the inspector on any other basis or refuses to pay the amount demanded, or if the inspector has reason to believe that it was through fraud that the full amount of octroi was not assessed or paid, the inspector shall take the importer with the goods to the head octroi office, where he shall immediately report the facts of the case. The importer shall accompany the inspector to the nearest octroi barrier or the head octroi office, when called upon to do so under this rule.

Explanation.—The words "head octroi office" in this rule do not include a branch octroi office where such is established.

NOTE.—Refusal to produce the pass or to permit the inspector to inspect the goods, or to accompany the inspector with goods to the head octroi office is punishable with fine: see page 71.

When he arrives at the barrier he shall verify the coupons he has collected with the foils at the barrier, and initial each foil in token of his having made the check.

Explanation.—The words "head octroi office" in this rule do not include a branch octroi office where such is established.

Remittance of collections to head office.

166. (1) The muharrir of each barrier shall send daily to the head octroi office, at an hour to be fixed by the board, his cash-box, books of receipts and counterfoils, transit passes and *jinswars*.

(2) Each inspector, who shall be supplied with a double set of books in form 47, shall send daily to the head octroi

office, at an hour to be fixed by the board, all sums and coupons collected by him under rules 150, 156, and 165, together with his book of receipts and counterfoils.

167. The cash-boxes shall be opened at the head octroi office by the secretary or, if the chairman or the executive officer so directs, by the octroi superintendent or, where there is a municipal treasurer, by that officer in presence of the octroi superintendent.

168. (i) After the money in each cash-box or received from an inspector has been counted, the amount shall be endorsed by the receiving officer at the foot of the last counterfoil of the day for the barrier or inspector concerned, as well as on the barrier *jinswar*. The aggregate contents of all the cash-boxes and the sums received from inspectors shall then be brought to account as prescribed in rule 169.

NOTE.—The receiving officer is the officer who, under the preceding rule, opens the cash boxes and checks the amount of cash received therein. The cash must be dealt with promptly and brought to account, and must not be kept lying about while the checking of the counterfoil and the *jinswar*—often a lengthy process—is going on.

(ii) When the money in a cash-box has been counted, the counterfoils from the barrier concerned shall be examined by the octroi superintendent. He shall check at least 2 per cent. of them in detail, and see that the progressive totals in the books are correct. If the total for the day agrees with the total endorsed on the counterfoil and *jinswar* under clause (i) of this rule, the last counterfoil on which the total for the day has been entered shall be signed by the octroi superintendent.

(iii) The coupons received from the inspector shall be examined and then kept for such time as the board may determine. The coupons received from the central barrier shall be compared with and pasted on to the respective counterfoils. If any coupon due from the central barrier is not found in the cash-box in which, with reference to rule 156, it should have come, the octroi superintendent or secretary shall make immediate inquiries.

(iv) The books shall be returned with the empty box to the barrier or to the inspector as the case may be, without delay. The *jinswar* shall be retained at the head octroi office.

169. The cash shall be brought to account as follows:—

(i) If the secretary himself or through the municipal treasurer, receives the collections, he shall bring them to account direct in his general cash-book (form 34), and remit them to the treasury in the usual way.

NOTE.—See rule 93.

- (ii) If the octroi superintendent receives the collections, he shall enter them, under the appropriate head, in columns 1 to 4 of the cash-book to be kept up by him in form 54. In column 5 he shall show the amounts remitted to the treasury or municipal office as the practice may be. The book shall be closed daily and the money remitted with a *chalan* in form 43 or 43A as the case may be.
- (iii) If the octroi superintendent remits the money to the treasury, one of the foils of the *chalan* (form 43A) returned from the treasury shall be pasted in his cash-book, and the other shall be sent to the secretary, with a statement in form 55, as laid down in the next rule. On receipt of the *chalan*, the secretary shall enter the amount shown therein in his general cash-book (form 34).
- (iv) If the octroi superintendent remits the money to the municipal office, he shall send it with a *chalan* in form 43; and the secretary shall receive it and bring it to account in his general cash-book (form 34). One foil of the *chalan* shall be returned to the octroi superintendent as a receipt, and the other kept by the secretary, as a voucher for his entry in the general cash-book.
- (v) If the octroi superintendent receives the collections, the secretary shall check his cash-book once a month and sign it in token of having done so.

170. The basis of classification of octroi at the head octroi office is the *jinswars* received from the barriers. These shall be compiled into one statement in form 55, the name of the barriers being entered in the first column and the totals of the *jinswar* appertaining to each barrier being entered in the other columns opposite the name of that barrier. The collections, received by inspectors, shall also be posted in form 55 under the appropriate heads. The total amount of octroi under all heads for the day shall be entered in the last column. The total and the cross total of the vertical columns each day will then give the whole amount of octroi collected for the day. The statement shall be signed daily by the octroi superintendent. It shall be sent to the secretary, who shall compare its total with the amount entered in his general cash-book (form 34) under rule 169.

171. To obtain the classified totals for the monthly accounts, the progressive totals shall be taken at the head octroi office in form 55. Similar procedure shall be adopted for the annual statement.

172. The *jinswar* (form 51) received from barriers shall be kept in a guard file in the head octroi office. The head octroi office *jinswar* (form 55) shall be filed in the municipal office.

Composition for octroi.

173. The board shall maintain a list, in form 56, of all persons, whether firms or individuals allowed to compound, under section 156 of the Act, for the payment of octroi. A second part of the list shall be kept for persons who are permitted to compound on the basis of their net imports. This list shall be kept corrected up to date; and a copy of the list, signed by the secretary, shall be kept in bilingual form at each barrier.

174. (i) To persons who compound for octroi books of free passes in counterfoil shall be given in form 57. When such a person wishes to bring his goods into the municipality, he shall fill up a pass and send it to the barrier.

NOTE.—If he does not send a pass, the goods will be dealt with under the ordinary rules.

(ii) On receipt of the pass the barrier muharrir shall see that the person who has signed it is named on his list; and if so, he shall, after satisfying himself that the goods agree with the details entered in the pass, fill up the certificate at the foot thereof as well as the coupon. He shall then tear off the coupon, deliver it to the person who presents the pass, and admit the goods named in the pass.

(iii) He shall send the passes with his cash-box to the head octroi office, where they shall be examined to see that the certificate covers the details of the pass and shall then be filed separately under the name of each compounder. These passes shall form the basis of composition when the terms are next revised by the board.

Explanation.—The production of a metal token issued by the board may be accepted in place of a pass in form 57, to cover the imports by rail at the railway barrier. The board shall not issue these tokens except to thoroughly trustworthy non-trading persons who compound for octroi. The tokens shall be numbered and registered, and every token-holder shall be required to return his token to the municipal office at the expiry of his period of composition. When goods imported are covered by a token, no record of the import need be made at the barrier.

175. (i) To persons who are permitted to compound on the basis of their net imports, a book of export passes shall be given in form 58. When such a person wishes to export his goods from

the municipality, he shall fill up a pass and send it with his goods to the barrier of export.

(ii) On receipt of the pass the barrier muharrir shall see that the person who has signed it is named on the second part of his list; and if so, he shall, after satisfying himself that the goods exported agree with the details entered in the pass, fill up the certificate at the foot thereof as well as the coupon. He shall then tear off the coupon and deliver it to the person who presents the pass.

(iii) He shall send the passes with his cash-box to the head octroi office, where they shall be examined to see that the certificate covers the details of the pass and shall then be filed separately under the name of each compounder.

176. In the cases provided for in rule 175, the composition shall be based on the total amount of the imports as shown by the import passes (form 57) prescribed in rule 174 less the total amount of exports as shown by the passes in form 58 prescribed in rule 175. Exports not supported by a pass in form 58 shall not be taken into account in fixing the composition.

177. Payments by persons who compound shall be made strictly in advance; and at the expiry of his period of composition, the name of the person compounding shall be immediately struck off the list (form 56) unless the payment for the following period has been previously made.

Refund of octroi.

178. A person who exports from a municipality any goods on which, if they were being imported, octroi would be leviable shall be entitled to receive payment of a sum equivalent to that octroi. This payment shall be described as a refund:

Provided that—

(a) in a municipality where octroi is newly imposed, refunds shall not be given for such period after the imposition of the tax as the Commissioner may prescribe;

(b) no refund of less than one rupee shall be given;

(c) the refund on exported goods which have been manufactured within the municipality from imported raw material liable to pay octroi at an *ad valorem* rate shall not exceed the octroi payable on the raw material;

(d) in calculating the amount to be refunded the nearest pice shall be taken, and no fractions of pice shall

be refunded to an exporter or entered in the accounts. The calculation shall be made as explained in rule 134(2).

179. No proof whatever of the previous payment of octroi shall be demanded. The fact that the goods are in the municipality, and that octroi would be leviable on them if they were being imported, shall be accepted as sufficient proof that a refund is admissible.

180. Claims for refunds shall be promptly dealt with, and when a claim has been admitted, the payment of the refunds shall be made on demand, even at the risk of exceeding the budget allotment.

181. The board shall have notices printed and kept at the head octroi office for free distribution, showing the manner of obtaining refunds.

NOTE.—These notices should also be obtainable at other places which may be convenient to the public.

182. Such officer or member as the committee for octroi may appoint in this behalf shall have charge of the payment of refunds. For this purpose he shall attend the head octroi office daily at such hours as the board may prescribe.

NOTE.—Boards levying octroi must be prepared to pay refunds daily on demand. They must make adequate arrangements for strict compliance with this rule.

183. A permanent advance for the payment of refunds shall be allowed to the officer or member appointed under the last rule. The board shall determine the amount of this advance, which shall ordinarily be equivalent to the average monthly amount paid as refunds.

184. In order to obtain payment of a refund the exporter shall cause to be presented at the head octroi office an application in form 59. Columns 1 to 10 of the form shall be filled in before presentation, and the form shall be signed by the exporter or his representative authorized in writing in this behalf. The application may then be presented by the exporter in person or by a representative of the exporter. The entry in column 4 of form 59 is sufficient authority for payment of refund to the person named.

NOTE.—Form 59 is a form of application and pass combined. It also becomes a certificate of the actual export of the goods from the municipality and a voucher for the payment of the refund.

185. On receiving an application under the preceding rule, the verifying officer appointed by the board in this behalf, after satisfying himself that the goods agree with the details in the application, shall calculate the refund to be paid. After filling up columns 11 to 15, he shall sign the certificate at the foot of his portion of the form, being careful to insert the exact hour and date of examination in the place provided.

The verifying officer shall be a member or responsible officer of the board, and not a muharrir.

NOTE.—The goods need not necessarily be brought to the head octroi office for the verification prescribed by this rule, if the board can arrange otherwise. The verifying officer is required to exercise discretion and good faith as to the nature and extent of the examination necessary, in each case, in the interests of the board. There must be no avoidable injury to the goods examined and no unreasonable delay to the owner. The Government expects the board to see that there is no abuse of the power given by the rule.

186. The refund clerk shall then enter the application in columns 1 to 5 of the refund ledger (form 60), note the serial number in the places provided at the top of the application and of the coupon and hand the form to the exporter, who shall take it with his goods to the barrier for export.

187. The form, with the goods to which it relates, shall be presented at the export barrier within such interval from the hour of examination as the board may prescribe. This interval shall be fixed with regard, among other things, to the distance of the outposts from the head octroi office, but shall in no case exceed twelve hours.

NOTE.—The board may, if desirable, prescribe different intervals for different barriers. The Government, however, lays particular stress upon the importance of reducing, within the narrowest reasonable limits, the time that elapses between the assessment of an article for a refund and its removal from the municipality. An interval fixed within the limit of twelve hours need cause no hardship to the exporter, as the goods need not be presented for examination until they are ready to start to the export barrier.

188. The muharrir at the barrier of export shall see that the goods actually exported agree with those mentioned in the application, and that they are presented for export within the time-limit fixed by the board under the preceding rule. If satisfied on both points, he shall fill up and sign the certificate on the reverse of the form, as well as on the coupon. He shall then tear off the coupon and give the application back to the exporter. He shall send the coupons received during the day to the head octroi office daily.

189. If the goods are not presented at the barrier for export within the time-limit, the muharrir shall refuse to give the certificate. The importer, however, may in such case get the goods re-verified by the verifying officer, who shall enter the hour of his second examination in his endorsement in red ink. No fresh application shall be required; and if the re-verified goods are presented at the barrier with the application within the time-limit allowed after the re-verification of the goods, the procedure laid down in rule 188 shall be followed.

NOTE.—The goods need not be sent back from the outpost barrier, if the board can arrange to have the re-verification made there.

190. The exporter or person authorized on the application to receive payment shall present the application at the head octroi office, where it shall be checked by the refund clerk with the

original entry in the refund ledger, and the report on the reverse of the form shall be filled up and signed by him. The officer or member in charge of refunds shall then pass the order for payment and make the refund to the payee, whose acknowledgment of the money shall be taken in the space provided. The application shall then be stamped "Paid," and each payment entered in the order in which it occurs, into columns 7 to 10 of the refund ledger. The date of payment shall at the same time be entered in column 6 of the ledger against the original entry. Where the full amount claimed is not paid, the amount short-paid shall be entered in red ink column 9 immediately below the name of the payee, with a note of the cause of its non-payment.

191. (1) On the arrival from the barrier of the coupons which have been filled, up, as laid down in rule 188, the following check shall be applied:—

(a) If the claim has been paid the details of the coupon shall be verified with the application and the coupon pasted to it. If the details do not agree, investigation shall at once be made.

(b) If the claim has not been paid, the coupon shall be kept until the application is presented, when it shall be dealt with under clause (a) above.

(2) If in any case a claim has been paid and the coupon relating thereto is not received from the barrier, when the cash-boxes next arrive, special investigation shall at once be made.

192. If an application for refund is not presented for payment within such period, not exceeding one month, after the registration of the application in the refund ledger as the board may determine, the claim shall be considered to have lapsed.

193. If the claim is subsequently revived, the original application must be produced, with an explanation of the delay. If the refund ledger has not been closed for the month under rule 194, the application shall be dealt with as if the claim had not lapsed. If, however, the ledger has been closed, the application shall be re-numbered and re-dated, and fresh entries made in columns 1 to 5 of the ledger in the same manner as for a new application:

Provided that no application for the revival of the claim shall be entertained if presented after three months from the date of the registration of the original application in the refund ledger.

NOTE.—Subject to any provisions of the law of limitation that may be applicable, the board must not refuse to pay a refund merely for the reason that delay has occurred between the export of the goods and the presentation of the application under rule 192.

194. The refund ledger shall be closed at the end of every month, and signed by the octroi superintendent and the member in charge of refunds. The method of closing is as follows:—

(i) Columns 4 to 10 shall be totalled.

(ii) The items, whether of the month or of the previous month, which have lapsed (rule 192) during the month and have not already been written off shall be marked L in column 6, and totalled on a separate piece of paper. The aggregate shall then be entered under the total on the payment side in column 10 in the same manner as if it were a payment.

(iii) The aggregate of the short-payments noted in column 9 shall be entered below the lapse on the payment side in column 10 in the same manner as if it were a payment.

(iv) The balance shall then be struck by deducting the total of column 10. (including the aggregate lapses and short payments) from the total of column 4.

(v) This balance will be the opening balance for the next month.

Explanation.—The words “octroi superintendent” in this rule do not include an assistant octroi superintendent; vide rule 135.

195. When the ledger is thus closed, or at such intermediate periods as may be necessary, the permanent advance shall be recouped on a bill in form 33, supported by all the applications in hand which have been paid up to date. The amount of the bill will correspond with the total payments up to date (excluding lapses) in column 10 of the ledger. Before despatching the bill the refund clerk shall enter the date and amount thereof in columns 12 and 13 of the ledger; and on receipt of the cheque he shall fill up column 14.

The bills, with the applications in support of them, shall, after recoupment of the advance, be filled for audit purposes.

196. The refund payments made each day shall be compiled into a *jinswar* in form 51, a line being given to each application paid, and daily and progressive totals being taken at the foot of the statement.

Refunds on goods exported by rail.

197. When goods are exported by rail, the exporter, or his authorized representative, shall produce, at the head octroi

office, the railway receipt as well as the application bearing the certificate of the export barrier muharrir and the refund clerk shall check the application with the refund ledger, and also file a copy of the railway receipt on a guard file, to be kept for audit purposes. He shall then stamp the railway receipt with a municipal stamp, and enter the number of this receipt in the report which he makes on the reverse of the application. The remainder of the procedure shall be that already described in the rules for refunds as laid down above.

Exception.—In the case of perishable goods despatched by passenger train, and goods exported as personal luggage accompanying the exporter, the exporter may produce a written declaration of the detail of the consignment in place of the railway receipt.

NOTE—The exception applies only to perishable goods, e.g., fresh fruit and pan, the railway receipt of which has to be sent off either at the same time or at the despatch of the goods, or so soon hereafter that the production of the receipt at the octroi office would cause no loss to the sender or recipient.

Transit pass system.

198. The following rules shall be observed in the case of goods which, at import, are declared as intended for immediate export, and are therefore merely in transit through the municipality.

The same rules shall also apply in the case of goods removed from an intra-municipal railway agency office for immediate export from the municipality.

199. No octroi shall be levied on goods merely in transit through the municipality. Such goods shall be permitted to go free through the municipality covered by a transit pass in form 61. Two sets of counterfoil books in form 61 shall be kept at each barrier.

200. No money or other security shall be deposited and subsequently refunded upon a transit pass.

201. When goods are declared as for immediate export, the muharrir at the barrier of import shall fill up form 61. He shall hand the pass over to the importer, who shall take it with the goods to the barrier of export. The muharrir of that barrier shall verify all the items in the pass and if they correspond with the goods presented for export he shall fill up the certificate and sign it, allowing the goods to pass out of the barrier. If the goods do not correspond with the entries in the pass, the muharrir shall immediately report the case to the octroi superintendent.

202. The board shall prescribe the number of hours within which the goods must pass through the export barrier, but such number of hours shall in no case exceed sixteen. It may also prescribe the routes which the goods shall take from barrier to barrier.

NOTE.—See the note to rule 187.

If the importer brings his goods to the barrier of export after the lapse of the prescribed number of hours, the muharrir of that barrier shall send a special report of the fact to the octroi superintendent.

NOTE.—Failure to comply with the last clause of this rule may render the importer liable to a prosecution and fine under the provisions of the Act.

203. The book of counterfoils in form 61, and all passes presented with goods for export, shall be sent by the muharrirs every day with the cash-boxes to the head octroi office for check. The octroi superintendent shall initial each counterfoil in token of his having examined it and shall paste the passes on to the counterfoils corresponding to them. In any case in which the pass with certificate is not received at the head octroi office by the second day following its issue, special investigation shall at once be made.

Bonded warehouses.

204. Unless specially exempted by the Government from this duty, the board shall maintain a general bonded warehouse. The warehouse shall contain rooms which may be rented by the owners of the goods deposited, as well as accommodation for carts and cattle.

205. The warehouse shall be available, as a trade convenience, to any importer who, at import, declares his goods as intended for temporary detention within the municipality and eventual export.

206. The importer may either—

- (a) keep his goods in a separate room if available; or
- (b) retain them in the common room of the warehouse.

In the former case he shall be liable to pay rent if so required by the board for the whole period of occupation. In the latter case he shall be allowed the accommodation free for the first three days, and after that period he shall pay a fee, if so required by the board.

Separate account-books need not be kept for the two methods.

207. A table of the rates of rents and fees, if any, fixed by the board for accommodation in the warehouse shall be hung up in a conspicuous place in the warehouse.

NOTE.—The board levies these rents or fees as the landlord or owner of the warehouse. They are entirely distinct from the octroi levied on the goods.

208. At the gate of the warehouse there shall be a barrier the procedure at which shall be governed by the rules already prescribed for outpost barriers. The inspectors shall visit it and inspect goods, coming in and going out, in the same manner as they do in the case of other barriers.

NOTE.—The muharrir at the warehouse barrier will ordinarily be the municipal official in charge of the warehouse. See also the last note to rule 150.

209. When goods are to be taken to the warehouse under rule 205 or rule 225(i), a transit pass (form 61) shall be issued to the importer at the barrier of import, exactly in the same manner as if his goods were going to pass out of the town at another barrier the name of the warehouse being written in the column "Barrier at which to be exported" in the form. The muharrir at the warehouse barrier shall receive the foil and observe exactly the same procedure as has been laid down above for an export barrier under the system adopted.

210. Goods taken out of the warehouse for bona fide export from the municipality shall pass out the warehouse free.

Goods taken into the town shall be assessed at the barrier gate of the warehouse, where the octroi shall be paid if it does not exceed the limit fixed under rule 146, otherwise the procedure laid down in rule 156 shall be observed.

211. When a trader wishes to take his goods or any part of them out of the warehouse, he shall bring them to the warehouse barrier, where he shall declare to the muharrir whether he wishes to export them from the municipality or to take them into the town.

NOTE.—Taking goods out of the warehouse without bringing them to the warehouse barrier and making the declaration required by this rule is punishable with fine, see page 74.

212. When the goods are to be exported from the municipality the muharrir shall fill up a transit pass in form 61; and the trader, having received his pass, shall take his goods to the barrier of export, where the ordinary procedure shall be observed.

213. When the goods are to be taken into the town, the muharrir shall assess them and fill up a receipt, with its counterfoil, in form 46 or 48, as the case may be, collect the

octroi if it does not exceed the limit fixed under rule 146, and allow the goods to pass out.

The octroi shall be classified in the *jinswar* in the same manner as is done at an ordinary barrier.

214. The muharrir at the warehouse barrier shall send his barrier cash-box and accounts to the head octroi office daily, where they shall be checked and treated exactly in the same manner as if received from any other barrier.

215. Traders may occupy the warehouse as a convenience for conducting daily business in the town. Such traders shall be allowed, from day to day, to remove portions of their goods from the warehouse free, and to bring back what they have not disposed of the octroi payable by them being levied on their actual sales in accordance with rules 216 to 218 below.

NOTE.—These rules 215 to 219 contain special provision for pedlars, bankers and other such petty retail traders.

216. For every such trader, a ledger account shall be kept in the warehouse ledger (form 62), in which (columns 1 to 3) shall be entered the goods which he brings with him on his first arrival. On each occasion of a portion of the trader's goods being removed from the warehouse under the preceding rule, the muharrir shall make the necessary entries in columns 1 and 4 of the ledger. On the trader's return, the quantity of goods he has disposed of shall be entered in column 6. If he brings back any portion of the goods which he had taken out for disposal, the muharrir shall note the details thereof in column 5.

217. Ledger accounts shall be balanced on the last day of every month. This shall be done by totalling columns 3 and 6, and striking the balance. The muharrir shall satisfy himself that this balance minus any intermediate exports, as shown in column 7, corresponds with the trader's goods in the warehouse. He shall then assess and collect the octroi on the total of the goods shown in column 6 in accordance with the ordinary barrier procedure.

218. When a trader finally leaves the warehouse, his account in the ledger shall be closed in the manner laid down in the preceding rule; the goods which he finally removes being shown in column 6 or column 7, according as they are to be disposed of in the town or to be exported. When the book is finally closed, the aggregate of columns 6 and 7 should agree with column 3.

219. The balance struck under rule 217 above at the end of March shall be verified with the trader's stock in the warehouse by the octroi superintendent.

220. Collections of warehouse rent and fees levied under rule 206 shall be brought to account in the rent and fee register (form 63). The account of each trader in this register shall be closed when the trader removes all his goods from the warehouse, and at least once a month during his stay. A receipt shall be given in form 64 for all rents or fees, and the progressive total for the day shall be taken in the counterfoils. The money shall be remitted to the head octroi office, at regular intervals to be fixed by the board, with the receipt-book for verification.

221. The muharrir shall keep the warehouse accounts and the money collected for rent and fees entirely distinct from the accounts and cash kept by him as muharrir of the warehouse barrier. He shall keep a separate cash-box for the rent and fees which he collects.

222. In the case of large mills to which the board consider that the concession may safely be granted, a warehouse barrier may be set up on the mill premises on the condition that it is in a position to control all entries into and exits from the mill. In these cases the accounts of the barrier shall be kept strictly in the same form as those of the ordinary bonded warehouse, and the mills shall provide proper accommodation, and pay to the municipality an annual sum equivalent to the whole cost of maintenance. This barrier shall be in charge of a muharrir belonging to the municipal staff, and both he and all his accounts shall be entirely under the control of the board.

Non-payment of octroi.

223. At an outpost or railway barrier, if an importer of goods, not having obtained a transit pass under rule 201 or rule 209, refuses or is unable to pay the octroi demanded under rule 148 or, when octroi is not demanded, refuses to take the goods to the head octroi office when required to do so, in accordance with rules 144 (2), 144 (3), 145, and 163, the muharrir shall prevent the goods from passing the barrier into the municipality, but shall permit them to be removed in the opposite direction.

224. (1) At the head octroi office if any importer of goods sent to the head octroi office under rule 144(2), 144(3), 145 or 163 refuses or is unable to pay the octroi demanded, a report shall immediately be made to such member or officer as may be appointed by the octroi committee in this behalf and the goods shall be detained until orders have been passed by him.

(2) If the goods are of a perishable nature, the member or officer may order immediate sale of such portion of the goods as shall suffice to cover the octroi due together with the costs of detention and sale.

(3) If the goods are not of a perishable nature the member or officer may order that the goods be detained for a period not less than one month and that thereafter such portion thereof shall be sold as shall suffice to cover the octroi together with the costs of detention and sale.

(4) The sale of goods under this rule shall be by public auction. Notice of the time and place of sale shall be given beforehand in writing to the importer, provided that when immediate sale is ordered, or, if for any cause the notice cannot be delivered to the importer, the sale may be held although notice thereof has not been given beforehand to the importer.

(5) Goods detained under sub-rule (3) shall be housed in the bonded warehouse or, if no bonded warehouse is maintained in the head octroi office. Rent for the use of the bonded warehouse shall be recoverable under sub-rule (3).

(6) When such portion of the goods has been sold as suffices to cover the octroi due together with the cost of sale and detention, the remainder of the goods shall be delivered to the importer.

(7) The whole proceeds of the sale shall be credited to the municipal fund. The surplus, if any, after satisfying the claim against the importer shall be refunded to the importer upon application made by him to the chairman within one year from the date of the sale.

(8) Notwithstanding anything in this rule if at any time before the sale begins, the importer tenders at the head octroi office or to the officer holding the sale the full amount of octroi due together with the costs of detention, the goods shall be delivered to the importer.

Extraordinary passes.

225. If any person desires to take out goods from the municipality and then to bring them in again without getting a refund on export or paying octroi on import on the said goods, he shall apply to the octroi superintendent for a free pass. The pass, if given, shall be in form 65.

Explanation I.—The functions of the octroi superintendent in this rule may be imposed by the board on another official not below the rank of octroi superintendent or upon the barrier muharrirs in the special case mentioned below. In municipalities where a branch octroi office is established, words "octroi superintendent" include the assistant octroi superintendent; vide rule 135.

Explanation II.—Passes under this rule may be granted by the barrier muharrirs to well-known petty traders who regularly export goods which they hawk in the suburbs of the municipality. Any trader wishing to obtain this concession shall apply to the municipal board, who, if they agree that the concession should be granted, shall, by resolution, empower the barrier muharrirs accordingly.

The procedure prescribed in rules 227 and 228 shall then be followed, but the coupons shall be attached to the pass-book kept at the barrier, and need not be despatched to the head office.

226. On arrival at the barrier of exit of goods covered by a pass in form 65, the muharrir shall verify them with the pass and, after signing the certificate on the exit coupon, return the pass to the exporter, and send the coupon to the head octroi office, where it shall be passed on to the original counterfoil.

Explanation.—The words "head octroi office" in this rule include branch octroi office where such is established; vide rule 135.

227. When the exporter returns to the town with his goods, the barrier muharrir shall demand the pass, see that the articles imported are covered by it, and, if so, allow them to proceed. He shall then return the pass to the importer after endorsing the return of the goods on the reverse and filling up the entrance coupon, which he shall tear off and send to the head octroi office to be pasted on the counterfoil with the first coupon.

Explanation.—The words "head octroi office" in this rule include a branch octroi office where such is established; vide rule 135.

228. When octroi is collected at the outpost barriers on cattle, a similar pass for cattle which go out of the municipality for grazing shall be used in form 66; but this form is intended for daily use for a month or more if necessary. The pass shall be printed on stout paper, and shall be kept in the possession of the person who grazes the cattle. When the cattle go out each morning the muharrir at the barrier shall fill up the first three columns, and when they return, the pass shall be again presented for his signature in column 4, which he shall give after counting the cattle and seeing that the number agrees with those taken out in the morning.

229. The inspector shall from time to time demand these passes and check the items, initialing and dating the pass in token of his having done so.

Stock of forms.

230. A stock-book of the octroi forms shall be kept up in form 29, separate pages being set apart for each kind of form. The register shall be regularly inspected by the octroi superintendent.

231. A board may by resolution authorize an assistant octroi superintendent to perform some or all of the duties of the octroi superintendent under these rules.

Penalties.

A breach of any of the rules as is specified in the schedule appended shall be punishable with fine which may extend to fifty rupees.

SCHEDULE.

1	2
Rules.	Provision, breach of which is punishable.
137 ..	Failure to assess and collect the proper octroi duty.
144 ..	Failure to pay the octroi assessed in accordance with clause (1), (2) or (3) of the rule referred to.
144 (2) & (3)	Failure to take the goods to the head octroi office.
146 ..	Failure to pay the octroi assessed by the octroi superintendent.
148 ..	Refusal to pay the octroi on demand of the muharrir.
160 ..	Refusal to produce the octroi receipt when called upon by the inspector to do so, or to permit the inspector to inspect the goods, or to accompany the inspector to the head octroi office or the nearest octroi barrier when called upon to do so.
156(1) ..	Failure to take the octroi receipt to the central barrier, and to pay the octroi within the time prescribed.
156(3) ..	Refusal to produce the octroi receipt when called upon by the inspector to do so, or to permit the inspector to inspect the goods, or to accompany the inspector to the head octroi office or the nearest octroi barrier when called upon to do so.
163 ..	Failure to take the goods to the head octroi office.
..	Refusal to produce the pass when called upon by the inspector to do so; or to permit the inspector to inspect the goods, or to accompany the inspector to the head octroi office or the nearest octroi barrier when called upon to do so.
211 ..	Taking goods out of the warehouse without bringing them to the warehouse barrier, and making the declaration required by the rule.

FORM no. 1.]

ASSESSMENT LIST FOR TAXES ON THE ANNUAL VALUE OF BUILDINGS AND LANDS
(INCLUDING CONSOLIDATED TAX) FOR THE PERIOD FROM—TO—.

Serial number.	Name of street or muballa in which the property is situated.	Designation of property by name or number.	Name and address of the owner (and agent if any).	Name of occupier and (when there are more occupiers, than one) rents paid by each.	Annual value.	Amount of tax assessed.	Result of appeal, if any.		Remarks, including references to orders in case of subsequent increases and decreases.
							Annual value.	Tax.	
1	2	3	4	5	6	7	8		9
(Entries to be made by hand at the end of the assessment list from year to year)									
(1) Total original assessment	
Increase or decrease during the year 19					
(2) Total assessment for the year 19	
Increase or decrease during the year 19					
(3) Total assessment for the year 19	
Increase or decrease during the year 19					
(4) Total assessment for the year 19	
Increase or decrease during the year 19					
(5) Total assessment for the year 19	

FORM no. 2.]

REGISTER OF OBJECTIONS.

Date of receipt of the application.	Serial number in the assessment list.	Assessment objected to (annual value).	Decision of the deciding officer with signatures and date of decision.	Remarks.
1	2	3	4	5

FORM no. 3.1

DEMAND AND COLLECTION REGISTER ON ACCOUNT OF _____ FOR 19____

[illegible]

FORM no. 3A.1

DEMAND AND COLLECTION REGISTER FOR HOUSE TAX AND WATER RATE.

[illegible]

Note.—If necessary, additional columns may be added, if any other tax is also levied on the annual value of buildings and lands.

FORM no. 10.]

NOTICE OF DEMAND.

Under section 163 of the Municipalities Act.

To _____ reading at _____

Take notice that the municipal board of _____
 demand from _____
 the sum of _____
 _____ due from _____
 on account of _____

leviable under _____
 _____ for the period of _____

commencing on the _____ day of _____

19, and ending on the _____ day of _____

19, and that if within fifteen days from the service of this notice the said sum is not paid into the municipal office at _____ or sufficient cause for non-payment is not shown to the satisfaction of the board, a warrant of distress will be issued for recovery of the same with costs.

Dated this _____ day of _____ 10 .

(Signed) _____

By order of the municipal board of _____
 (Counterfoil.)

Serial no. _____

Book no. _____

Serial number in the demand and collection register.

Nature of demand.

Date of issue.

Date of payment.

Signature _____

FORM no. 11.]

WARRANT.

[Under section 169 (1) of the Municipalities Act.]

Name of the officer charged with the execution of warrant _____

Whereas _____ of _____ has not paid, and

has not shown satisfactory cause for the non payment of the sum of _____

due for the liability mentioned in the margin for the period _____

_____ commencing on the _____

day of _____ 19, and ending with the _____

day of _____ 19, and leviable under _____

and whereas fifteen days have elapsed since the service on him of notice of demand for the same.

This is to command you to distrain subject to the provisions of section 171 of the United Provinces Municipalities Act, 1916, the goods and chattels of the said _____

to the amount of _____ being the amount due from him as follows :—

	Rs. a. p.			
On account of the said liability
For service of notice
For warrant fee

and forthwith to certify to me together with this warrant all particulars of the goods seized by you thereunder.

Dated this _____ day of _____ 19 .

(Signed) _____

[See section 169(2)]

Designation.

NOTE.—It shall not be necessary to execute the warrant if the defaulter makes full payment to you before removal of his goods.

Serial no. _____

(Counterfoil,)

Book no. _____

Serial no. _____ in the demand and collection register

Nature of demand _____

Date of issue _____

Date of payment _____

Signature _____

FORM no. 12.]

COUNTERFOIL OF LICENCE.

_____ MUNICIPALITY.

Book no. _____

No. _____

Name of licensee _____

Father's name _____

Address _____

Caste _____

Trade _____

Purpose of licence _____

Site _____

Date of licence _____

Period of licence _____

Amount paid _____

Signature of licensing officer.

Progressive total, Rs. _____

This licence is granted subject to the rules and conditions for the regulation and control of the _____
 a copy of which has been this day furnished to the licensee by me.

Dated

19 .

LICENCE.

_____ MUNICIPALITY.

Book no. _____

No. _____

Dated _____ 19

WHEREAS _____

has paid to the Municipal Board Rs. _____

he is permitted to _____

at _____

within the municipality of _____

from 1st _____ to _____

DESCRIPTION OF LICENSEE.

Name.	Father's name.	Caste.	Trade.	Address.	Remarks.

Signature of licensing officer.

NOTE — The site and the endorsement should
 be entered only when the licence is conditional.
 The endorsement should be cancelled when
 the licence is of general nature.

Licensing officer,

Licence holder

FORM no. 13.]

COUNTERFOIL OF LICENCE
MUNICIPALITY.

Book no. —

No. —

Name of licensee —

Address —

Number and class of carriage —

Description of carriage —

Description, number, and height
of animals —

Number of persons to be carried —

Weight of luggage to be carried —

Date of licence —

Period of licence —

Amount paid —

Signature of licensing officer.

Progressive total, Rs. —

LICENCE.
Book no. —

No. —

Date — 19 .

MUNICIPALITY.

WHEREAS

has paid to the Municipal Board the sum of Rs. —
be is hereby licensed to ply the carriage described below
within the municipality of — for the period of —
from the 1st of —
to —

DETAILS OF CARRIAGE.

Number and class of carriage.	Description of carriage.	Description, number, and height of animal.	Number of persons licensed to be carried.	Weight of luggage to be carried.	Trade of licensee.	Address of licensee.	Remarks.

Signature of licensing officer.

This licence is granted subject to the rules and conditions for the regulation and control of hackney carriages, a copy of which has been this day furnished to the licensee by me.

Date 19 .

Licensing officer.

A copy of the rules and conditions, subject to which the licence has been granted, has been furnished to me with the licence.

Signature or thumb-impression of licence holder.

FORM no. 13A.]

Register of taxes and other income collected by means of the licence system.

Serial number.	Connecting reference.	Name and address of licensee or person from whom tax is due.		Particulars of the demand, i.e., number and description of vehicles, animals, etc.	Number of badge, card or plate issued.	Number and date of the licence granted.		Period of licence.	Amount of tax or fee received.	Signature of the licensing officer.	Number and date of renewed licence.		Cause of non renewal.	Initials of licensing officer.	Remarks.
		Name.	Address.			Number.	Date.				Number.	Date.			

FORM no. 14.]

DEMAND AND COLLECTION REGISTER--RENTS.

[illegible]

FORM No. 15.]

POUND REGISTER.

1	Serial number.	12	Rs. a. p.	15	Expenses of sale, if any.	18	Rs. a. p.
2	Date and hour of admission.	13	Rs. a. p.	16	To be credited to municipal fund.	19	Rs. a. p.
3	Number of admission pass.	14	Rs. a. p.	17	To be returned to owner.	20	Rs. a. p.
4	Description of animal.				Total amount recovered from re-claimant or by sale, i.e., total of columns 12 and 14 to 17.		
5	Marks of identification.						
6	Name and address of impounder.						
7	Name and address of the owner, if known.						
8	Whether released or sold.						
9	Date and hour of release or sale.						
10	Number of release pass or receipt of sale-proceeds.						
11	Period of detention.						
12	Fine or rent realized.						
13	Rate.						
14	Amount.						
15	Expenses of sale, if any.						
16	To be credited to municipal fund.						
17	To be returned to owner.						
18	Total amount recovered from re-claimant or by sale, i.e., total of columns 12 and 14 to 17.						
19	Name and address of persons re-ceiving the cattle.						
20	Reclaimant's signature or mark in token of his having received the cattle or of the officer supervising the sale.						
21	Remarks.						

NOTE.—Entries should be made separately for each head of cattle.

te

Name of pound

Date and hour of admission.	Name and address of unpounder.	Number and description of cattle admitted.	Name and address of owner, if known.
1	2	3	4

Pound-keeper's signature.

me of pound_____

Name of pound_____

No. of register.	Date and hour of release.	Particulars of amount realized.					
		Amount of fines or rent.			Amount of feeding charges.		
1	2	3			4		
		Rs.	a	p.	Rs.	a.	p.
Progressive total ..							

Pound keeper's signature.

[illegible]

Pound keeper's signature.

FORM no. 18.]

COUNTERFOIL OF RECEIPT FOR PUR-
CHASERS OF IMPOUNDED CATTLE SOLD.No. _____ Book no. _____
Name of pound _____

Number as per pound register.	Description of cattle.	Marks of identification of cattle.	Name and address of purchaser.	Amount for which sold.
1	2	3	4	5
				Rs. a. p.

Dated the 10 . Signature. (Office.)

FORM no. 19.]

—MUNICIPALITY.

Memorandum showing disposal of the proceeds of cattle sold.

(Vide SECTION 16 OF THE CATTLE TRESPASS ACT.)

Book no. _____

No. _____

Name of pound _____

Serial number as per pound register.	Number and description of cattle sold.	Deduction.		Surplus made over to the owner.	Number and description of unsold cattle made over to the owner.	Signature of owner or person to whom made over.
		Nature of deduction.	Amount.			
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.	Rs. a. p.		
		Fines or rent.				
		Feeding charges.				
		Expenses of sale.				

Dated the 10 . Pound-keeper's signature.

RECEIPT FOR PURCHASERS OF IM-
POUNDED CATTLE SOLD.No. _____ Book no. _____
Name of pound _____

Number as per pound register.	Number and description of cattle.	Marks of identification of cattle.	Name and address of purchaser.	Amount for which sold.
1	2	3	4	5
			Received	Rs. a. p.

Dated the 10 . Signature (Office.)

—MUNICIPALITY.

Memorandum showing disposal of the proceeds of cattle sold.

(Vide SECTION 16 OF THE CATTLE TRESPASS ACT.)

Book no. _____

No. _____

Name of pound _____

Serial number as per pound register.	Number and description of cattle sold.	Period of detention in the pound.	Number and description of cattle sold.	Amount for which sold.	Deduction.		Surplus made over to the owner.	Number and description of unsold cattle made over to the owner.
					Nature of deduction.	Amount.		
1	2	3	4	5	6	7	8	9
				Rs. a. p.		Rs. a. p.	Rs. a. p.	
					Fines or rent.			
					Feeding charges.			
					Expenses of sale.			

Dated the 10 . Pound-keeper's signature.

FORM no. 21.]

FRONT PAGE OF THE REGISTER.

Number of connections at the beginning of year.		Serial numbers of connections newly made during the year.		Serial numbers of connections permanently cut off during the year.		Number of connections at the end of the year.	
Domestic.	Non-domestic.	Domestic	Non-domestic.	Domestic.	Non-domestic.	Domestic.	Non-domestic.
			1913-14.				
427	73	493 to 502	503-506	337	276	..	..
				347	435	..	..
		507,509	508	391	451	..	..
				
427	73	12	5	3	..	436	75
			1914-15.				

REGISTER OF

Serial number.	Name of street or muhalla and ward.	Number of premises.	Description of premises *	Name of owner.	Name of applicant.	Serial number in the application register.	Date of completion of connection.	Purpose of water-supply, domestic or non-domestic.	In the supply under water-tax assessment, ferrule rate, purely by meter, by measurement, composition, etc.	Size of ferrule.	Size of communication pipe.	Number of stopcocks.
1	2	3	4	5	6	7	8	9	10	11	12	13

*NOTE.—The entry in this column should clearly show whether it is residential building, bungalow, HOUSE CONNECTION.

Size of and position of stopcock.	Number of taps.	Size and position of taps.	Number and position of shower-baths, cisterns, etc.	Reduction of ferrule.		Enlargement of ferrule.		Date of fixing meter.	Number of the meter.	Size of the meter.	Date of removal of meter.	Date of permanently cutting off connection.	Remarks.
				Date.	Size.	Date.	Size.						
14	15	16	17	18	19	20	21	22	23	24	25	26	27

temple, mosque, school, dharamshala, garden, factory, shop, etc., etc.

FORM no. 26.]

CONTRACTOR'S BILL.

Name of contractor _____

Name of work _____

Quantity executed or supplied since last certificate.	Quantity executed or supplied up to date.	Items.	Rate.	Per.	Amount.		Remarks.
					Up to date.	Since last certificate.	
		Total value of work done or supplies made up to date					
		Deduct previous payments					
		Other deductions, if any, as detailed below :—					
		Net amount payable					

Contractor,

Certified that the necessary detailed measurements have been taken by me on the _____ 19____, and are recorded at page _____ of measurement book no. _____

(Office.)

Passed for Rs. _____

Engineer.

Rs. a. p.

Pay Rs. _____

Total up to date as per above _____

Previous payments

Deduction on account of :—

Net amount payable _____

Paid by cheque

No. _____ date _____

Executive Officer.

Secretary

Accountant.

Date. _____

FORM no. 27.]

MUNICIPALITY.

Muster-roll of men employed on (nature of work) during the month of _____

Name. Father's name. Designation.	I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total. Rate.	Amount paid.	Remarks.

Certified that all the employees shown in the above statement were actually employed in the interests of the municipality, and that their pay entered in this muster-roll was paid in my presence.

Date _____

(Signature of Engineer or _____)

Executive Officer.

Secretary.

Pay Rs. _____

Date _____

Paid by cheque

(Signature) _____

Executive Officer.

Secretary.

No. _____ Date _____

FORM no. 29A.]

Particulars of coal consignments received in the month of ———— 19 .

Number of wagons.	Net quantity of coal as per railway receipt.	Quantity received as per weighment at the railway station of destination.			Particulars of railway receipt.
		Gross weight.	Tare.	Net weight.	
	Tons, cwt, qrs.	Tons, cwt, qrs.	Tons, cwt, qrs.	Tons, cwt, qrs.	
5,100	16 18 0	..	..	..	R./R. no. 1040, dated November 17, 1912, from Sibpur to Agra. R./R. no. 1775, dated November 20, 1912, from Sibpur to Agra.
18,523	18 14 0	..	..	..
	35 12 0	..	..	..

Weighment of coal at ———— for coal received during the month of ———— 19 .

Serial number of carts.	Gross weight of carts.		Tare.	Net quantity.		Remarks.
	Tons, cwt, qrs.	Tons, cwt, qrs.		Tons, cwt, qrs.	Tons, cwt, qrs.	
1	2 7 3	0 12 0		1 16 3		Mulu Lall
2	2 10 2	0 13 1		1 17 1		Suraj Mall
3	2 11 1	0 14 2		1 16 3		Sita Ram
4	2 6 0	0 14 2		1 11 2		Nand Ram
5	2 15 0	0 13 1		2 1 3		Suraj Mall
6	2 10 0	0 12 0		2 7 0		Mulu Mall
7	2 0 0	0 12 0		1 14 0		Mulu Lall
8	2 10 0	0 13 1		1 16 3		Suraj Mall
9	2 5 0	0 14 2		1 10 2		Nand Ram
10	3 0 0	0 13 0		2 7 0		Mohan
11	2 17 3	0 13 1		2 4 2		Suraj Mall
12	2 15 0	0 14 2		2 0 2		Nand Ram
13	2 16 0	0 12 0		2 4 0		Mulu Lall
14	2 10 0	0 13 1		2 5 3		Suraj Mall
15	2 10 0	0 12 0		1 18 0		Mulu Lall
16	2 15 0	0 14 2		2 0 2		Nand Ram
	42 3 1	10 11 3		31 11 2		
				1 0 1		Loss in transactions, say, about 2½ per cent.
				32 11 3		

FORM no. 32.]

DETAILED PAY BILL OF ESTABLISHMENT FOR THE MONTH OF

19 .

Name of incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting and leave allowance held over for future payment.	Deductions on account of —			Net amount payable to each incumbent.	Signature of payees.
				Provident fund.	Income-tax.	Fines and other recoveries, if any, to be specified in each case.		
Head and item of the budget.								
Total, Rs.	..							
Deduct undisbursed pay refunded as detailed below* Rs. , income-tax Rs. , and recoveries.								
Net sum required for payment, Rs.								

Certified—

of the officials concerned;

(2) that all persons on pay not exceeding Rs. 10 who are not subscribers to the provident fund and for whom pay has been drawn in this bill, have actually been entertained during the month ;

(3) that the bill has been checked with the sanctioned scale recorded in the scale register.

Signature.

Dated—19 .

Chairman.
Office
Executive Officer.

Pay Rs.

Dated—19 .

Examined and entered.

Accountant.

Executive Officer.
Secretary.

*DETAILS OF PAY OF ABSENTEES REFUNDED.

Establishment.	Name.	Period.	Amount.

*To be stated in words.

FORM no. 37.]

CHEQUE-BOOK.

Book no. ———

No. ———

Dated ———

To ———

On account of ———

—————

Rs. ———

Under Rs.

*Chairman of
Municipality.**Signature of Secretary.*

MUNICIPAL FUND CHEQUE.

Book no. ———

No. ———

Dated ———

To the officer in charge of the Treasury at
—————

Pay to ———

or order

Rs. ———

and charge to municipality of ———

Under Rs.

*Chairman or
Executive
Officer of
Municipality.**Signature of Secretary.*N.B.—This cheque is current for three
months from date of issue. It
must then be re-issued.

FORM no. 38.]

PERMANENT ADVANCE ACCOUNT OF Rs. ———

1	2	3	4	5										6	7		
Date	Number of sub-voucher.	Description of charge.	To whom paid.	Expenditure.										Total of amount.	Recoupment of the permanent advance.		
				Classification of each sub-voucher showing item or items of account to be debited and amounts.											Date of despatch of bill.		
				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)			(a)	(b)	(c)
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

FORM no. 39.]

REGISTER OF LOANS OF THE ——— MUNICIPALITY.

1	2	3	4	5	6	7	8	Payment.			10	11	12		
	Date of receipt of loan.	Number and date of order sanctioning it.	Purpose for which loan was taken.	Amount of loan.	Rate of interest.	Number of instalments in which repayable, and whether yearly or half-yearly.	Amount of each instalment.	Initials of the Executive Officer or Secretary.	Date.	Principal.	Interest.	Total.	Balance (principal); after each payment.	Initials of the Executive Officer or Secretary.	Remarks.

FORM no. 40.]

REGISTER OF INVESTMENTS.

1	Serial number.	2	Date of investment, i.e., purchase of security or the date of deposit, etc., as the case may be.	3	Particulars of investment and in case of Government securities number and date of paper.	4	Amount.	5	Rate of interest.	6	Initials of the Executive Officer or Secretary.	7	Date of recovery of interest and adjustments in accounts.	8	Amounts of recovery of interest and adjustment in accounts.	9	Initials of the Executive Officer or Secretary.
						Rs.	a.	p.						Rs.	a.	p.	

NOTE (1).—Where any sum is withdrawn from investment or any Government promissory note is sold, the particulars of withdrawal or sale, as the case may be, should be noted in red ink across columns 1—3 of this register and its face-value deducted from the total in column 4 and the balance of the investment worked. If no balance remains "account closed" shall be written across the page.

NOTE (2).—Investments from provident fund should be recorded on separate pages and distinctly marked as such.

FORM no. 41.]

DEPOSIT REGISTER.

1	Serial number.	
2	Number and date of order under which deposited.	
3	Date of deposit.	
4	Name of depositor.	
5	Purpose of deposit.	
6	Amount.	
Rs.	a.	p.
7	Executive officer or Secretary's initials.	
8	Number and date of order sanctioning return or lapse of deposits.	
9	Date of return or lapse.	
10	Name of payee.	
11	Amount.	
Rs.	a.	p.
12	Balance.	
Rs.	a.	p.
13	Remarks.	

FORM no. 42.]

STATEMENT OF MUNICIPAL FINES OR ARREARS OF TAX REALIZED BY COURT.

Statement of fines imposed by the Court in the district of
 arrears realized through distress warrants
 for credit in municipal funds for the month of 19

Monthly serial number.	Date.	Name of persons fined or from whom arrears have been realized by warrant.	Reference to Act and section under which fines were imposed or warrant issued.	Net amount.	Realized in cash.		Date of credit to the municipal fund in the treasury.	Date of payment.	Payment.		Initials of the Executive Officer or Secretary.	Remarks
					Date.	Amount.			Amount refunded.	Amount of reward.		
				Rs. a. p.		Rs. a. p.			Rs. a. p.	Rs. a. p.		

Signature of the Court.

FORM no. 43.]

CHALAN FOR REMITTANCE OF MONEY,
 TO THE
Municipal Office
Treasury.
 ORIGINAL.

CHALAN FOR REMITTANCE OF MONEY
 TO THE
Municipal Office
Treasury
 DUPLICATE.

To be retained in the Municipal Office
Treasury.

(To be returned to the person making payment.)

Dated

Dated 19 .

By whom brought.	On what account.	Amount.
		Rs. a. p.
Total in words ..		
Notes (see reverse)	..	
Gold	
Silver and copper	..	
Total	..	

Cash received.

Examined and entered.

Treasurer. Accountant.
 Treasury Officer or Secretary.

By whom brought	On what account.	Amount.
		Rs. a. p.
Total in words ..		
Notes (see reverse)	..	
Gold	
Silver and copper	..	
Total	..	

Cash received.

Examined and entered.

Treasurer. Accountant.
 Treasury Officer or Secretary.

FORM no. 43A.]

CHALAN FOR REMITTANCE OF MONEY TO THE TREASURY.
ORIGINAL.

(To be retained in the Treasury.

—Treasury, dated 19 .

By whom brought.	On what account.	Amount.		
		Rs.	a.	p.
Total in words				
Notes (see reverse)				
Gold ..				
Silver and copper				
Total ..				

Cash received,

Examined and entered.

Treasurer. Accountant.

Treasury Officer.

CHALAN FOR REMITTANCE OF MONEY TO THE TREASURY.
DUPLICATE.

(For the Municipal Office).

—Treasury, dated 19 .

By whom brought.	On what account.	Amount.		
		Rs.	a.	p.
Total in words				
Notes (see reverse)				
Gold ..				
Silver and copper				
Total ..				

Cash received,

Examined and entered.

Treasurer Accountant.

Treasury Officer.

CHALAN FOR REMITTANCE OF MONEY TO THE TREASURY.
TRIPPLICATE.

(To be returned to the person making payment.)

By whom brought.	On what account.	Amount.		
		Rs.	a.	p.
Total in words				
Notes (see reverse)				
Gold ..				
Silver and copper				
Total ..				

Cash received,

Examined and entered.

Treasurer. Accountant.

Treasury Officer.

FORM no. 44.]

OCTROI OR TAX SUPERINTENDENT'S CASH BOOK.

1	2	3				4	5				
Date	From whom and on what account.	Amount.				Initials of Octroi or Tax Superintendent.	Remitted to Treasury or Municipal office.				
		Octroi.			Total.		Date of remittance.	Number of chalan.	Amount.	Initials of Octroi or Tax Superintendent.	
											Rs.	a.	p.	Rs.	a.	p.

FORM no. 45.]

Certificate of verification of stores and other movable property.

I certify that I have verified all entries in the stock book
register of....., and
have found them correct, except as stated below :—

Signature.

Date of verification.	Description of store or property.	Book-balance on date of verification (number or quantity)	Verified balance (number or quantity).	Excess (number or quantity).	Deficit (number or quantity)	Remarks and initials of verifying officer.	Chairman's orders.
1	2	3	4	5	6	7	8

FORM no. 48.] COUNTERFOIL OF RECEIPT FOR DUTY LESS THAN ONE ANNA.

Book no.
No.

____Municipality.

Date and time of import.	Description of goods or animals.	Oetrol paid.	Signature of muharri.

Total, brought forward ..

Progressive total, carried over ..

FORM no. 49.]

Book no. _____Municipality.

Counterfoil of oetrol ticket for headloads of fruit and vegetables.

Value* _____
Date _____Signature of muharri.

JAIL PASS FORM.

FORM no. 50.]
Book no. _____Jail.
Serial no. _____19.
Counterfoil of pass for goods sent into the municipality _____for sale
in execution of an order.

Number, weight or quantity.	Description of articles.	Rate.	Value.

Signature of Superintendent of the Jail or of the Jailer.

OCTROI RECEIPTS OF _____MUNICIPALITY.

Book no.
No.

____Barrier.

Date - hour of issue.	Description of goods or animals.	Oetrol paid.	Signature of muharri.

____Municipality.

Book no. _____
No. _____
Oetrol tickets for headloads of fruit and vegetables.

Value* _____
Date _____Signature of muharri.

JAIL PASS FORM.

FORM no. 50.]
Book no. _____Jail.
Serial no. _____19.
Pass for goods sent into the municipality _____for sale
in execution of an order.

(To be retained by the muharri and sent to the oetrol office.)
Please pass the following articles :-

Number, weight or quantity.	Description of articles.	Rate.	Value.

Signature of Superintendent of the Jail or of the Jailer.

CERTIFIED that the above-mentioned goods have passed into the municipality.

____Muharri.
Date _____10 ____Barrier.

* The values, one pice to one anna are printed with ticket.

Book no. _____Municipality.

COTTON.
The value of oetrol ticket for headloads of fruit and vegetable bearing this number is* _____

JAIL PASS FORM.

FORM no. 50.]
Book no. _____Jail.
Serial no. _____19.
Combined pass and certificate of the return of goods sent into the municipality _____for sale
in execution of an order.

(To be retained by person in charge of the goods)
Please pass the following goods and certify to the return, if any, in the last column :-

Number, weight or quantity.	Description of articles.	Value.	Returned. Number, weight or quantity.	Initials of muharri.

Signature of Superintendent of the Jail or of the Jailer.

CERTIFIED that the above-mentioned goods have passed into the municipality.

____Muharri.
Date _____19 ____Barrier.

MUNICIPALITY JINSWAR

FORM no. 51.]

Name of Barrier

, date

OCTROI—CLASS I.

MAJOR HEAD		Wheat and wheat flour.		Misc.		Barley and gram.		Other food-grains.		Refined sugar.		Unrefined sugar.		Chi.		Other articles of food and drink for men and animals (including <i>shira</i>).	
Serial number.	Book number.	Quantity, number or value.	Amount of octroi.	Quantity, number or value.	Amount of octroi.	Quantity, number or value.	Amount of octroi.	Quantity, number or value.	Amount of octroi.	Quantity, number or value.	Amount of octroi.	Quantity, number or value.	Amount of octroi.	Quantity, number or value.	Amount of octroi.	Quantity, number or value.	Amount of octroi.
Minor Head.																	
																	Total.

The heads of the *jinswar* are as follows—

CLASS I.

- (1) Wheat and wheat flour.
- (2) Rice.
- (3) Barley and gram.
- (4) Other food-grains.
- (5) Refined sugar.
- (6) Unrefined sugar.
- (7) Chi.
- (8) Other articles used for food and drink for men and animals (including *shira*).

CLASS II.

Animals imported for slaughter.

CLASS III.

- (1) Oil.
- (2) Oil seeds.
- (3) Other articles of fuel, lighting and washing.

FORM no. 52.]

CLASS IV.

Articles for buildings and furnishings.

CLASS V.

- (1) Chemicals, drugs, and spices.
- (2) Gums.
- (3) Other articles.

Entered above.

CLASS VI.

Tobaccoes.

CLASS VII.

- (1) Indian cloth and articles made of it.
- (2) Other cloth and articles made of it.
- (3) Leather and articles made from leather.
- (4) Other articles.

CLASS VIII.

- (1) Metals and articles made wholly or partly of metals.

RAILWAY RECEIPT AND INVOICE REGISTER.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Serial number.	Number and date of railway receipt.	Date of invoice.	Place from which despatched.	Name of consignee.	Name of address.	Description of articles.	Number of packages.	Weight.	Value as per declaration.	Rate of octroi.	Octroi actually charged.			Initials of octroi superintendent.	Remarks.
											Rupces.	Annas.	Pies.		
											Rupces.	Annas.	Pies.		
											Octroi leviable as per cols. 10 or 11 and 12.				
											Rupces.	Annas.	Pies.		

MUNICIPALITY.

DATE.

HEAD OCTROI OFFICE, JINSHAW.

FORM no 53.]

OCTROI—CLASS I.

MAJOR HEAD.	Wheat and wheat flour.	Rice	Barley and gram.		Other food-grains.		Refined sugar.		Unrefined sugar.		Total.
	Quantity, number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	Quantity, Amount of number or value.	
MINOR HEAD.											
Name of barter.											
Total ..											
Progressive total											

* &c.—i.e., as in form 51.

FORM no. 54.]

MUNICIPALITY.

List of persons who have compounded for octroi.

Serial number.	Names of persons who have compounded for octroi.	Address.	Period for which composition has been made.

FORM no. 57.] MUNICIPALITY.

BOOK no.

No.

COUNTERFOIL OF COMPOSITION EA

No. of cases
parcels

Description

Date

BOOK no.

COMPOSITION PASS.

cases
parcels containing

valued at

and weighing

Signature.

Certified that I have inspected the goods and

my barrier on this pass:—

Nature of goods

Date

Signature of mukharri.

MUNICIPALITY.

BOOK no.

No. COMPOSITION PASS.

Coupon.

(To be returned to the importer.)

Certified that the following goods have passed into the municipality through my barrier:—

Date

Signature of mukharri.

FORM no. 58.]

BOOK no.

No.

COUNTERFOIL OF COMPOSITION
EXPORT PASS.No. of cases
parcels

Description

BOOK no.

COMPOSITION EXPORT PASS.

I hereby declare that the following goods

are my property and are being exported by me

to

Please pass them out of your barrier:—

cases

parcels containing

valued at

weighting

Signature.

Date

Certified that I have inspected the goods and

that only the following have passed out of municipal limits through my barrier:—

Nature of goods

Signature of mukharri.

Date

BOOK no.

No.

COMPOSITION EXPORT PASS-

Coupon.

(To be returned to the exporter.

Certified that the following goods have passed out of municipal limits through my barrier:—

Date

Signature of mukharri.

FORM no. 59.] SERIAL NO. _____ MUNICIPALITY OF _____
 Form of application for refund of octroi on goods exported from the municipality.

(To be filled up by the exporter.)										(To be filled up by verifying officer.)					Coupon.		
1	2	3	4	5	6	7	8	9	10	Deduction to be made from the net quantity, number or value of goods.	11	12	13	14	15	Application no. _____ (see reverse).	Certified that the goods mentioned in this application have actually passed out of municipal limits in my presence on _____ at _____ Signature of mukarrir at export barrier.
Quantity, number of goods.	Name of exporter, with address in full.	Name of person presenting this application in full.	Place to which the goods are to be exported.	Name of consignee with address in full.	Name of barrier at which the goods are to be exported.	Date and hour at which the goods are to be exported.	Means of conveyance.	Particular of packages, or baskets, etc.									
I intend exporting the goods mentioned above from this municipality. Please refund the duty thereon to _____ Signature of exporter or authorised representative.										Endorsement by verifying officer. I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15. I have this day _____ at _____ A.M. / P.M. satisfied myself that they agree with the details of the application. (Signature of verifying officer.)							
(Reverse.) Endorsement by the Mukarrir at the Barrier of Export. I CERTIFY that the goods numbering _____ mentioned in this application passed out of the municipal limits in my presence on _____ Report of Refund Clerk. Checked and agreed with the refund Ledger. (The exporter has produced Railway Receipt no. _____ in proof of export.) Order of the Disbursing Officer. Pay Rs. _____ pias aunas Payee's acknowledgment. I acknowledge receipt of the amount entered in the payment order, namely, Rs. _____ p. _____ Signature of Payee.																	
Signature of Refund Clerk. Date. _____ Signature. _____ Mukarrir's signature at export barrier.																	

REFUND LEDGER.

FORM no. 60.]

FORM no. 60.]													
Date.	Serial no. of application.	Name and address of person claiming the refund.	Amount.	Signature of the refund mukhtar.	Date of payment, or if the item lapses, the letter "L."	Serial no. of application.	Name and address of payee.	Amount.	Signature of this burning officer.	Refund of impost.			
										Date of despatch of bill.	Amount.	No. and date of cheque.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs. a. p.						Rs. a. p.			Rs. a. p.	

FORM no. 61.]

MUNICIPALITY.
Barrier.

Book no.

MUNICIPALITY.

MUNICIPALITY.

Book no.
No.

No.

Barrier.

Book no.

Counterfoil of transit pass.

TRANSIT PASS.

Date and hour of import.	Name and address of person in charge of the goods.	Name and address of owner of the goods.	Description of goods and carriage.	Weight, number or value.	Barrier at which to be exported.	Destination of goods.	Signature of mukhtar.
1	2	3	4	5	6	7	8

Date and hour of import.	Name and address of person in charge of goods.	Description of goods and carriage.	Weight, number or value.	Barrier at which to be exported.	Signature of mukhtar at import barrier.	Certificate.
1	2	3	4	5	6	7

Date and hour of import.

Destination of goods.

Barrier at which to be exported.

Description of goods and carriage.

Weight, number or value.

Signature of mukhtar.

Coupon.
(To be given to the trader)

Certificate.

Signature of mukhtar at import barrier.

Barrier at which to be exported.

Description of goods and carriage.

Weight, number or value.

Barrier at which to be exported.

Destination of goods.

Signature of mukhtar.

Received foil on
at ----- and passed out
goods.Passed out of my
barrier at hour -----

Name of barrier -----

Signature of mu.
khtar.

Signature of mukhtar.

Barrier.

EXTRAORDINARY PASS.

FORM no. 65.]

Book no.

No.

Counterfoil.

Municipality.

Book no.

Pass.

Municipality.

Entrance coupon.

Book no.

No.

Municipality.

Exit coupon.

Book no.

No.

1	Name and address of person in charge of goods.	2	Name and address of owner of goods.	3	Name and address of owner of goods.	4	Description of goods and carriage.	5	Weight, number or value.	6	Barrier at which they will be exported.	7	Period covered by the pass.	8	Signature of Officer Superintendent.
1	Date and hour of export.	2	Name and address of person in charge of goods.	3	Name and address of owner of goods.	4	Description of goods and carriage.	5	Weight, number or value.	6	Barrier at which they will be exported.	7	Period covered by the pass.	8	Signature of Officer Superintendent.
<p>Certified that the goods in the foil have actually passed into..... barrier on the (date).....(hour).....</p> <p>Signature of barrier muharrir.</p>															
<p>Certified that the goods in the foil have actually passed out of the..... barrier on the (date).....(hour).....</p> <p>Signature of barrier muharrir.</p>															

FORM no. 66.]

CATTLE PASS.

Name of person

Date.	1	2	3	4	5	6	7	8
1	2	3	4	5	6	7	8	9
Number and kind of cattle taken out.	Initials of muharrir when taken out.	Initials of muharrir when brought in.	Date.	Number and kind of cattle taken out.	Initials of muharrir when taken out.	Initials of muharrir when brought in.	Initials of muharrir when taken out.	Initials of muharrir when brought in.
1	2	3	4	5	6	7	8	9

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